

Consultation Document (Annual Plan 2017/2018) Source Document

Proposed Statement of Financial Position and Capital Performance – Groups of Activities

Kaipara District Council Prospective Statement of Financial Performance Whole of Council

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General) Rates (Targeted) Rates (Penalties)	21,089 10,449 750	21,442 11,283 789	21,294 11,377 750	-148 94 -39
Subsidies and Grants - Operational Activity Revenue	5,302 4,043	4,847 4,115	5,895 4,799	1,048 683
Investment Income Other Income	25 278	50 315	20 282	-30 -33
Total operating revenues	41,936	42,841	44,416	1,575
Activity costs (excl. Depreciation)				
Other direct operating costs	22,987	24,825	23,341	-1,483
Employee benefits	8,614	6,978	9,458	2,480
Finance costs	3,440	4,166	3,369	-798
Total activity costs (excl. Depreciation)	35,042	35,969	36,168	199
Activity operating surplus/(deficit) (before Depreciation)	6,894	6,872	8,248	1,375
Depreciation	9,600	10,137	9,755	-381
Activity operating surplus/(deficit) (after Depreciation)	-2,705	-3,264	-1,508	1,757
Capital funding revenues				
Subsidies and Grants - Capital Contributions	6,355 1,190	5,959 925	7,968 1,188	2,009 263
Total capital funding revenues	7,545	6,884	9,156	2,272
Accounting operating surplus/(deficit)	4,840	3,619	7,649	4,029
Other gains/(losses)			44.055	
Revaluation gains/(losses) Provisions	13,571 90	14,824 88	14,922 84	98 -4
Comprehensive Surplus/(Deficit)	18,501	18,532	22,654	4,122

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Kaipara District Council
Prospective Statement of Capital Performance
Whole of Council

For period commencing:	Annual Plan	LTP	Annual Plan	Variance
July	2016-2017	2017-2018	2017-2018	2017-2018
	\$'000	\$'000	\$'000	\$'000
Canital funding				
Capital funding				
Activity Operating Surplus/(Deficit)	0.004	0.070	0.040	4.075
(before Depreciation)	6,894	6,872	8,248	1,375
Subsidies and Grants - Capital	6,355	5,959	7,968	2,009
Contributions	1,190	925	1,188	263
Loans	-565	-1,673	-3,126	-1,453
Sale of assets	150	150	150	0
Total capital funding	14,025	12,233	14,428	2,195
Capital Payments				
Capital expenditure				
 to meet additional demand 	1,167	538	1,340	802
Capital expenditure				
- to improve the level of service	2,788	2,321	5,198	2,877
Capital expenditure				
- to replace existing assets	11,908	10,971	12,320	1,348
Operating funds	-1,838	-1,597	-4,429	-2,833
Provisions	0	0	0	0
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Total capital payments	14,025	12,234	14,428	2,194
Surplus/(deficit) after capital expenditure	0	0	0	0

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Kaipara District Council Prospective Statement of Financial Performance Community Activities

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	3,492	3,414	3,440	26
Rates (Targeted)	282	282	282	0
Subsidies and Grants - Operational	50	52	50	-2
Activity Revenue	753	1,197	852	-344
Investment Income	0	0	0	0
Other Income	0	0	0	0
Total operating revenues	4,577	4,944	4,624	-320
Activity costs (excl. Depreciation)				
Other direct operating costs	3,641	3,742	3,630	-112
Employee benefits	589	800	667	-133
Finance costs	62	61	55	-6
Total activity costs (excl. Depreciation)	4,292	4,604	4,352	-252
Activity operating surplus/(deficit)				
(before Depreciation)	285	341	272	-69
Depreciation	154	180	167	-13
Activity operating surplus/(deficit)				
(after Depreciation)	131	161	105	-56
Capital funding revenues				
Contributions	500	525	500	-25
Total capital funding revenues	500	525	500	-25
Accounting operating surplus/(deficit)	631	686	605	-81
Other gains/(losses)				
Revaluation gains/(losses)	0	0	0	0
Provisions	0	0	0	0
Comprehensive Surplus//Deficit)	631	686	605	-81
Comprehensive Surplus/(Deficit)	031	086	005	-61

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Kaipara District Council Prospective Statement of Capital Performance Community Activities

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit)				
(before Depreciation)	285	341	272	-69
Contributions	500	525	500	-25
Loans	6	-101	-105	-4
Sale of assets	0	0	0	0
Total capital funding	791	764	667	-97
Total Capital Tulluling	731	704	007	-31
Capital Payments				
Capital expenditure				
 to meet additional demand 	230	0	350	350
Capital expenditure				
 to improve the level of service 	815	489	1,065	576
Capital expenditure				
- to replace existing assets	313	223	333	109
Operating funds	-566	52	-1,080	-1,132
Provisions	0	0	0	0
Total capital payments	791	764	667	-97
Surplus/(deficit) after capital expenditure	0	0	0	0

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Kaipara District Council Prospective Statement of Financial Performance District Leadership

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	4,178	3,741	4,227	487
Rates (Penalties)	750	789	750	-39
Subsidies and Grants - Operational	26	0	0	0
Activity Revenue	159	68	160	92
Investment Income	25	50	20	-30
Other Income	273	315	277	-38
Total operating revenue	s 5,411	4,963	5,434	471
Activity costs (excl. Depreciation)				
Other direct operating costs	455	401	281	-120
Employee benefits	4,739	4,307	4,955	647
Finance costs	-54	-212	-91	121
Total activity costs (excl. Depreciation	5,140	4,496	5,144	648
Activity operating surplus/(deficit) (before Depreciation)	271	467	289	-177
Depreciation	357	409	410	1
Activity operating surplus/(deficit) (after Depreciation)	-86	58	-121	-178
Capital funding revenues				
Contributions	0	0	0	0
Total capital funding revenue	s 0	0	0	0
Accounting operating surplus/(deficit)	-86	58	-121	-178
Other gains/(losses)				
Revaluation gains/(losses)	13,571	14,824	14,922	98
Provisions	89	85	81	-4
Comprehensive Surplus/(Deficit)	13,574	14,967	14,882	-85

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Kaipara District Council Prospective Statement of Capital Performance District Leadership

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit)				
(before Depreciation)	271	467	289	-177
Contributions	0	0	0	0
Loans	236	-161	-1,794	-1,632
Sale of assets	150	150	150	0
Total capital funding	656	456	-1,354	-1,810
Total capital funding	030	430	-1,354	-1,010
Capital Payments				
Capital expenditure				
- to meet additional demand	0	0	0	0
Capital expenditure				
- to improve the level of service	401	154	149	-5
Capital expenditure				
 to replace existing assets 	241	231	226	-5
Operating funds	15	71	-1,729	-1,800
Provisions	0	0	0	0
Total capital payments	657	456	-1,354	-1,810
Surplus/(deficit) after capital expenditure	0	0	0	0

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Kaipara District Council Prospective Statement of Financial Performance Emergency Management

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	183	223	117	-106
Subsidies and Grants - Operational	0	0	0	0
Activity Revenue	118	125	0	-125
Other Income	0	0	0	0
Total operating revenues	302	348	117	-231
Activity costs (excl. Depreciation)				
Other direct operating costs	302	348	117	-231
Employee benefits	0	0	0	0
Finance costs	0	0	0	0
Total activity costs (excl. Depreciation)	302	348	117	-231
Activity operating surplus/(deficit)				
(before Depreciation)	0	0	0	0
Depreciation	0	0	0	0
Activity operating surplus/(deficit)				
(after Depreciation)	0	0	0	0
Capital funding revenues				
Subsidies and Grants - Capital	115	0	0	0
Total capital funding revenues	115	0	0	0
Accounting operating surplus/(deficit)	115	0	0	0
Other gains/(losses)				
Revaluation gains/(losses)	0	0	0	0
Provisions	0	0	0	0
Comprehensive Surplus/(Deficit)	115	0	0	0

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Kaipara District Council Prospective Statement of Capital Performance Emergency Management

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit) (before Depreciation)	0	0	0	0
Subsidies and Grants - Capital	115	0	0	0
Loans Sale of assets	0	0	0	0
Calc of assets	0			0
Total capital funding	115	0	0	0
Capital Payments				
Capital expenditure				
- to meet additional demand	0	0	0	0
Capital expenditure - to improve the level of service	0	0	0	0
Capital expenditure				
- to replace existing assets	153	0	0	0
Operating funds Provisions	-38 0	0	0	0
Treviolete				
Total capital payments	115	0	0	0
Surplus/(deficit) after capital expenditure	0	0	0	0

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Kaipara District Council Prospective Statement of Financial Performance Flood Protection and Control Works

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	14	15	15	-1
Rates (Targeted)	623	642	638	-4
Activity Revenue	8	8	8	0
Total operating revenues	646	666	661	-5
Activity costs (excl. Depreciation)				
Other direct operating costs	393	495	437	-58
Employee benefits	0	0	0	0
Finance costs	0	0	0	0
Total activity costs (excl. Depreciation)	393	495	437	-58
Activity operating surplus/(deficit)	450			
(before Depreciation)	253	171	223	53
Depreciation	102	108	104	-3
Activity operating surplus/(deficit)				
(after Depreciation)	151	63	119	56
Capital funding revenues				
0	0	0	0	0
Total capital funding revenues	0	0	0	0
Accounting operating surplus/(deficit)	151	63	119	56
Other gains/(losses)				
Revaluation gains/(losses)	0	0	0	0
Provisions	0	0	0	0
Comprehensive Surplus/(Deficit)	151	63	119	56

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Kaipara District Council Prospective Statement of Capital Performance Flood Protection and Control Works

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit)				
(before Depreciation)	253	171	223	53
0	0	0	0	0
Loans	0	0	0	0
Sale of assets	0	0	0	0
Total capital funding	253	171	223	53
Capital Payments				
Capital expenditure				
 to meet additional demand Capital expenditure 	0	0	0	0
- to improve the level of service Capital expenditure	170	0	40	40
- to replace existing assets	434	0	130	130
Operating funds	-351	171	53	-117
Provisions	0	0	0	0
Total capital payments	253	171	223	53
Surplus/(deficit) after capital expenditure	0	0	0	0

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Kaipara District Council Prospective Statement of Financial Performance Regulatory Management

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	857	483	1,087	604
Rates (Penalties)	0	0	0	0
Activity Revenue	2,893	2,616	3,675	1,059
Other Income	5	0	5	5
Total operating revenues	3,755	3,099	4,767	1,668
Activity costs (excl. Depreciation)				
Other direct operating costs	1,657	1,654	2,154	499
Employee benefits	2,096	1,440	2,599	1,160
Finance costs	0	0	0	0
Total activity costs (excl. Depreciation)	3,753	3,094	4,753	1,659
Activity operating surplus/(deficit)				
(before Depreciation)	2	5	14	9
Depreciation	14	15	14	-1
Activity operating surplus/(deficit)				
(after Depreciation)	-12	-10	0	10
Capital funding revenues				
Capital fullding revenues	0	0	0	0
Total capital funding revenues	0	0	0	0
Accounting operating surplus/(deficit)	-12	-10	0	10
Other gains/(losses)				
Revaluation gains/(losses)	0	0	0	0
Provisions	0	0	0	0
Comprehensive Surplus/(Deficit)	-12	-10	0	10

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Kaipara District Council Prospective Statement of Capital Performance Regulatory Management

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit) (before Depreciation) 0 Loans	2 0 0	5 0 0	14 0 0	9 0
Sale of assets	0	0	0	0
Total capital funding	2	5	14	9
Capital Payments				
Capital expenditure				
- to meet additional demand Capital expenditure	0	0	0	0
- to improve the level of service Capital expenditure	0	0	0	0
- to replace existing assets	0	0	0	0
Operating funds Provisions	2	5	14	9
Provisions	U	0	0	U
Total capital payments	2	5	14	9
Surplus/(deficit) after capital expenditure	0	0	0	0

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Kaipara District Council Prospective Statement of Financial Performance Sewerage and the Treatment and Disposal of Sewage

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	1,925	2,586	2,050	-536
Rates (Targeted)	5,208	5,775	5,460	-315
Activity Revenue	9	10	9	-1
Investment Income	0	0	0	0
Total operating revenues	7,142	8,371	7,520	-851
Activity costs (excl. Depreciation)				
Other direct operating costs	3,319	3,242	3,198	-44
Employee benefits	0	0	0	0
Finance costs	2,816	3,685	2,860	-826
Total activity costs (excl. Depreciation)	6,135	6,927	6,058	-870
Activity operating surplus/(deficit)				
(before Depreciation)	1,007	1,444	1,462	18
Depreciation	1,302	1,403	1,321	-81
Activity operating surplus/(deficit)	000		444	400
(after Depreciation)	-296	41	141	100
Capital funding revenues				
Subsidies and Grants - Capital	0	0	0	0
Contributions	350	350	350	0
Total capital funding revenues	350	350	350	0
Accounting operating surplus/(deficit)	54	391	491	100
Other gains/(losses)				
Revaluation gains/(losses)	0	0	0	0
Provisions	-130	-130	-130	0
Comprehensive Surplus/(Deficit)	-76	261	361	100

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Kaipara District Council
Prospective Statement of Capital Performance
Sewerage and the Treatment and Disposal of Sewage

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit) (before Depreciation) Subsidies and Grants - Capital Contributions	1,007 0 350	1,444 0 350	1,462 0 350	18 0 0
Loans	-26	-628	-719	-91
Sale of assets	0	0	0	0
Total capital funding	1,330	1,165	1,093	-72
Capital Payments				
Capital expenditure - to meet additional demand Capital expenditure	579	43	390	347
- to improve the level of service Capital expenditure	174	37	35	-2
- to replace existing assets	493	481	450	-31
Operating funds	84	604	218	-386
Provisions	0	0	0	0
Total capital payments	1,330	1,165	1,093	-72
Surplus/(deficit) after capital expenditure	0	0	0	0

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Kaipara District Council Prospective Statement of Financial Performance Solid Waste

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000			
Operating revenues							
Rates (General)	828	1,052	1,154	102			
Activity Revenue	79	67	79	11			
Investment Income	0	0	0	0			
Total operating revenues	906	1,119	1,233	113			
Activity costs (excl. Depreciation)							
Other direct operating costs	-592	366	919	553			
Employee benefits	1,190	431	0	-431			
Finance costs	25	26	23	-3			
Total activity costs (excl. Depreciation)	623	822	941	119			
Activity operating surplus/(deficit) (before Depreciation)	283	297	291	-6			
Depreciation	0	0	6	6			
Activity operating surplus/(deficit) (after Depreciation)	283	297	285	-12			
Capital funding revenues							
Contributions	0	0	0	0			
Total capital funding revenues	0	0	0	0			
Accounting operating surplus/(deficit)	283	297	285	-12			
Other gains/(losses)							
Revaluation gains/(losses)	0	0	0	0			
Provisions	131	133	133	0			
Comprehensive Surplus/(Deficit)	414	430	418	-12			

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Kaipara District Council Prospective Statement of Capital Performance Solid Waste

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit)				_
(before Depreciation)	283	297	291	-6
Contributions	0	0	0	0
Loans	-33	-34	-35	-1
Sale of assets	0	0	0	0
Total capital funding	250	263	256	-7
Capital Payments				
Capital expenditure				
 to meet additional demand 	0	0	0	0
Capital expenditure				
 to improve the level of service 	0	0	600	600
Capital expenditure				
 to replace existing assets 	0	0	0	0
Operating funds	250	263	-344	-607
Provisions	0	0	0	0
Total capital payments	250	263	256	-7
Surplus/(deficit) after capital expenditure	0	0	0	0

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Kaipara District Council Prospective Statement of Financial Performance Stormwater Drainage

For period commencing: July		Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues					
Rates (C	General)	162	193	207	14
Rates (Ta		1,079	1,320	1,368	48
Activity R	Revenue	0	0	0	0
Investment	Income	0	0	0	0
Total operating i	revenues	1,241	1,513	1,575	62
Activity costs (excl. Depreciation)					
Other direct operating	ng costs	631	619	733	114
Employee	benefits	0	0	0	0
Financ	ce costs	226	229	189	-40
Total activity costs (excl. Depr	reciation)	857	848	923	74
Activity operating surplus/(deficit)					
(before Depreciation)		385	664	652	-12
Depreciation		369	394	370	-24
Activity operating surplus/(deficit)					
(after Depreciation)		15	271	282	11
Capital funding revenues					
	ibutions	16	15	14	-1
Total capital funding	revenues	16	15	14	-1
Accounting operating surplus/(deficit)		31	285	296	11
Other gains/(losses)					
• ,	(losses)	0	0	0	0
	ovisions	0	0	0	0
Comprehensive Surplus/(Deficit)		31	285	296	11

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Kaipara District Council
Prospective Statement of Capital Performance
Stormwater Drainage

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit) (before Depreciation) Contributions Loans Sale of assets	385 16 -323 0	664 15 -314	652 14 -314 0	-12 -1 0
Total capital funding	78	365	352	-13
Capital Payments				
Capital expenditure - to meet additional demand Capital expenditure	38	40	38	-3
- to improve the level of service Capital expenditure	10	0	0	0
- to replace existing assets	210	342	320	-22
Depreciation Reserve Increase	231	322	312	-10
Depreciation Reserve Decrease Development Contribution Reserve Increase	-210 16	-313 15	-293 14	20 -1
Development Contribution Reserve Increase	-38	-40	-38	3
Operating Reserves Decrease	-179	0	0	0
		0	_	
Operating funds	-180	-17	-5	12
Provisions	0	0	0	0
Total capital payments	78	365	352	-13
Surplus/(deficit) after capital expenditure	0	0	0	0

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Kaipara District Council Prospective Statement of Financial Performance The Provision of Roads and Footpaths

For period commencing:	Annual Plan	LTP	Annual Plan	Variance
July	2016-2017 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000
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Operating revenues				
Rates (General)	9,450	9,734	8,997	-737
Rates (Targeted)	390	404	390	-14
Subsidies and Grants - Operational	5,226	4,795	5,845	1,049
Activity Revenue Investment Income	0	0	0	0
Other Income	0	0	0	0
Other moone	O	U	U	U
Total operating revenues	15,066	14,934	15,232	298
Activity costs (excl. Depreciation)				
Other direct operating costs	11,886	12,758	10,148	-2,610
Employee benefits	0	0	1,237	1,237
Finance costs	60	62	55	-7
Total activity costs (excl. Depreciation)	11,946	12,820	11,440	-1,380
Activity operating surplus/(deficit)				
(before Depreciation)	3,119	2,114	3,792	1,678
Demonstration	0.475	0.405	0.000	400
Depreciation	6,175	6,425	6,233	-193
Activity operating surplus/(deficit)				
(after Depreciation)	-3,056	-4,311	-2,441	1,870
Capital funding revenues				
Subsidies and Grants - Capital	6,241	5,959	7,968	2,009
Contributions	324	36	325	289
Total capital funding revenues	6,565	5,995	8,293	2,298
Total capital junding revenues	0,505	3,333	0,293	2,290
Accounting operating surplus/(deficit)	3,509	1,683	5,852	4,168
Other gains/(losses)				
Revaluation gains/(losses)	0	0	0	0
Provisions	0	0	0	0
Comprehensive Surplus/(Deficit)	3,509	1,683	5,852	4,168
completion outplace(perion)	0,003	1,505	0,332	4,100

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Kaipara District Council
Prospective Statement of Capital Performance
The Provision of Roads and Footpaths

For period commencing:	Annual Plan	LTP	Annual Plan	Variance
July	2016-2017	2017-2018	2017-2018	2017-2018
	\$'000	\$'000	\$'000	\$'000
Capital funding				
Activity Operating Surplus/(Deficit)				
(before Depreciation)	3,119	2,114	3,792	1,678
Subsidies and Grants - Capital	6,241	5,959	7,968	2,009
Contributions	324	36	325	289
Loans	-78	-80	-82	-2
Sale of assets	0	0	0	0
Total capital funding	9,607	8,029	12,002	3,973
•				
Capital Payments				
Capital expenditure				
 to meet additional demand 	310	455	562	107
Capital expenditure				
- to improve the level of service	1,186	1,630	3,013	1,383
Capital expenditure				
 to replace existing assets 	9,125	8,699	10,081	1,382
Operating funds	-1,014	-2,755	-1,653	1,101
Provisions	0	0	0	0
Total capital payments	9,607	8,029	12,002	3,973
Surplus/(deficit) after capital expenditure	0	0	0	0

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Kaipara District Council Prospective Statement of Financial Performance Water Supply

Rates (General)	•	commencing: uly	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Rates (Targeted) 2,866 2,860 3,239 379 Subsidies and Grants - Operational 0 0 0 0 0 0 0 0 0	Operating revenues					
Subsidies and Grants - Operational		Rates (General)	0	0	0	0
Activity Revenue 23 25 15 -9			2,866	2,860	3,239	379
Investment Income Other Incom	Subsid	•			-	
Other Income 0 0 0 0 0 0 0 0 0						
Total operating revenues 2,890 2,885 3,254 370					-	
Activity costs (excl. Depreciation) Other direct operating costs 1,295 1,200 1,726 525 Employee benefits 0 0 0 0 Finance costs 305 315 278 -37 Total activity costs (excl. Depreciation) 1,600 1,516 2,004 488 Activity operating surplus/(deficit) 1,289 1,369 1,251 -118 Depreciation 1,126 1,203 1,129 -74 Activity operating surplus/(deficit) 163 166 122 -45 Capital funding revenues 0 0 0 0 Total capital funding revenues 0 0 0 0 Accounting operating surplus/(deficit) 163 166 122 -45 Other gains/(losses) Revaluation gains/(losses) 0 0 0 0 0 Provisions 0 0 0 0 0 O 0 0 0 0 O 0 0 0		Other Income	0	0	0	0
Other direct operating costs 1,295 1,200 1,726 525		Total operating revenues	2,890	2,885	3,254	370
Other direct operating costs 1,295 1,200 1,726 525	Activity costs (aval. Depre	ciation)				
Employee benefits Finance costs 305 315 278 -37 Total activity costs (excl. Depreciation) 1,600 1,516 2,004 488 Activity operating surplus/(deficit) 1,289 1,369 1,251 -118 Depreciation 1,126 1,203 1,129 -74 Activity operating surplus/(deficit) 163 166 122 -45 Capital funding revenues 0 0 0 0 Total capital funding revenues 0 0 0 0 Accounting operating surplus/(deficit) 163 166 122 -45 Other gains/(losses) 0 0 0 0 Provisions 0 0 0 0 0 O O 0 0 0 O O 0 0 O O 0 0 O O 0 0 O O 0 0 O O 0 0 O O 0 0 O O 0 0 O O 0 0 O O 0 0 O O 0 0 O O 0 0 O O 0 0 O O 0 0 O O O 0 O O O 0 O O O 0 O O O O O O O O O O	Activity Costs (exci. Depres	•	1 295	1 200	1 726	525
Finance costs 305 315 278 -37			•	•	•	
Total activity costs (excl. Depreciation) 1,600 1,516 2,004 488						
Activity operating surplus/(deficit) (before Depreciation) 1,289 1,369 1,251 -118 Depreciation 1,126 1,203 1,129 -74 Activity operating surplus/(deficit) (after Depreciation) 163 166 122 -45 Capital funding revenues 0 0 0 0 0 Total capital funding revenues 0 0 0 0 0 Accounting operating surplus/(deficit) 163 166 122 -45 Other gains/(losses) 0 0 0 0 0 Provisions 0 0 0 0 0		i manoc oosto	000	010	210	O/
1,289 1,369 1,251 -118	Total activi	ty costs (excl. Depreciation)	1,600	1,516	2,004	488
1,289 1,369 1,251 -118	Activity operating surplus/	(doficit)				
Depreciation		(deficit)	1 289	1 369	1 251	-118
Activity operating surplus/(deficit) (after Depreciation) 163 166 122 -45 Capital funding revenues 0 0 0 0 0 Total capital funding revenues 0 0 0 0 0 Accounting operating surplus/(deficit) 163 166 122 -45 Other gains/(losses) 0 0 0 0 Provisions 0 0 0 0 0 0 0 0 0	(before Beprediation)		1,203	1,000	1,201	110
(after Depreciation) 163 166 122 -45 Capital funding revenues 0 0 0 0 Total capital funding revenues 0 0 0 0 Accounting operating surplus/(deficit) 163 166 122 -45 Other gains/(losses) 0 0 0 0 Provisions 0 0 0 0 0 0 0 0 0	Depreciation		1,126	1,203	1,129	-74
(after Depreciation) 163 166 122 -45 Capital funding revenues 0 0 0 0 Total capital funding revenues 0 0 0 0 Accounting operating surplus/(deficit) 163 166 122 -45 Other gains/(losses) 0 0 0 0 Provisions 0 0 0 0 0 0 0 0 0	•					
Capital funding revenues Contributions 0 0 0 0 Total capital funding revenues 0 0 0 0 Accounting operating surplus/(deficit) 163 166 122 -45 Other gains/(losses) 0 0 0 0 0 Provisions 0 0 0 0 0 O 0 0 0 0 0	, , , , ,	(deficit)				
Contributions 0 0 0 0 0 Total capital funding revenues 0 0 0 0 Accounting operating surplus/(deficit) 163 166 122 -45 Other gains/(losses) 0 0 0 0 0 Provisions 0 0 0 0 0 Other gains/(losses) 0 0 0 0 Provisions 0	(after Depreciation)		163	166	122	-45
Contributions 0 0 0 0 0 Total capital funding revenues 0 0 0 0 Accounting operating surplus/(deficit) 163 166 122 -45 Other gains/(losses) 0 0 0 0 0 Provisions 0 0 0 0 0 Other gains/(losses) 0 0 0 0 Provisions 0	Capital funding revenues					
Accounting operating surplus/(deficit) 163 166 122 -45 Other gains/(losses) Revaluation gains/(losses) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Contributions	0	0	0	0
Accounting operating surplus/(deficit) 163 166 122 -45 Other gains/(losses) Revaluation gains/(losses) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						
Other gains/(losses) Revaluation gains/(losses) Provisions 0 0 0 0 0 0 0 0	7	otal capital funding revenues	0	0	0	0
Other gains/(losses) Revaluation gains/(losses) Provisions 0 0 0 0 0 0 0 0	Accounting operating surplu	ıs/(deficit)	163	166	122	-45
Revaluation gains/(losses) 0 0 0 0 0 0 Provisions 0 0 0 0	5 1 5 1 1 1	., ,				
Provisions 0 0 0 0	Other gains/(losses)					
		Revaluation gains/(losses)	0	0	0	0
		Provisions	0	0	0	0
Comprehensive Surplus/(Deficit) 163 166 122 -45	Comprehensive Surplus/(D	Peficit)	163	166	122	-45

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Kaipara District Council
Prospective Statement of Capital Performance
Water Supply

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit)				
(before Depreciation)	1,289	1,369	1,251	-118
Contributions	0	0	0	0
Loans	-347	-354	-77	277
Sale of assets	0	0	0	0
Total capital funding	943	1,015	1,174	158
, e.u. eup.uu.ug	0.0	1,010	.,	
Capital Payments				
Capital expenditure				
- to meet additional demand	10	0	0	0
Capital expenditure				
- to improve the level of service	33	11	296	285
Capital expenditure				
- to replace existing assets	940	995	781	-214
Operating funds	-40	10	97	87
Provisions	0	0	0	0
Total capital payments	943	1,015	1,174	158
Surplus/(deficit) after capital expenditure	0	0	0	0

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