

2013/2014 Annual Plan

Group of Activities - Cost of Service Statements

The following Expenses and Revenue Statements have been prepared in accordance with the General Accepted Accounting Practices (GAAP) and as such exclude internal interest and other internal transactions. These should be read in conjunction with the accounting policies outlined in Volume 2 of the 2012-2022 Ten Year Plan, and the 2013/2014 Annual Plan.

The financial statements contained within the Annual Plan are presented in a format that is consistent with the International Financial Reporting Standards (IFRS).

Estimated Revenue and Expenses Statement - Community Leadership Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
OPERATING REVENUE				
	0	Activity Revenue		
9	4	Contributions	14	7
		Subsidies		
1,979	2,033	General Funds	2,467	2,501
1,987	2,038	Total Operating Revenue	2,481	2,508
OPERATING EXPENDITURE				
2,042	2,081	District Leadership	2,252	2,592
1,183	1,240	Local Advocacy	1,237	1,251
3,225	3,321	Total Operating Expenditure ¹	3,489	3,843
(1,238)	(1,284)	Operating Surplus/(Deficit)	(1,008)	(1,335)
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)				
(1,238)	(1,287)	Capital Funding	(1,008)	(1,335)
	3	Development Contributions Reserves		
		Other Special Reserves		
		Retained Earnings Reserves		
(1,238)	(1,284)		(1,008)	(1,335)
Note 1				
11	9,289	Depreciation expense included in operating expenditure	15	101

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

The table below seeks to illustrate how the Surplus/(Deficit) above is funded.

Annual Plan 2011/2012 NZ\$000's		SUMMARY		
1,987	2,037,636	Total Operating Revenue	2,481	2,508
(9)	(4)	Less Contributions	(14)	(7)
1	1	Plus AC debt contributions	3	3
1,216	1,412	Plus Internal Interest Revenue	1,081	1,415
88		Plus Operating Loans Raised		
46	46	Plus Additional Capacity Interest Loans Raised	38	38
		Plus Transfers from Retained Earnings		
		Plus Transfers from Depreciation Reserves		
3,330	3,492		3,589	3,958
3,225	3,321	Total Operating Expenditure	3,489	3,843
91	102	Plus Internal Interest Expense	78	97
15	69	Plus Operating/ILOS Loans Repayments	22	18
		Plus AC Interest Loan Repayments		
		Plus Transfers to Reserves		
3,330	3,492		3,589	3,958

Estimated Capital Funding Requirements - Community Leadership Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
CAPITAL EXPENDITURE				
Property, Plant and Equipment (incl Intangible Assets)				
		Renewals		
259	165	Increased Level of Service	86	189
		Additional Capacity for Growth		
259	165		86	189
Loan Repayments (internal and external)				
15	69	Renewals and Increased Levels of Service	22	18
54		Additional Capacity for Growth	12	4
328	234	Total Capital Funding Requirements	119	211
FUNDED BY				
(1,238)	(1,287)	Operating Surplus/(Deficit)	(1,008)	(1,335)
(91)	(102)	Less/(Plus) Internal Interest Expense	(78)	(97)
(1,328)	(1,389)		(1,086)	(1,432)
Loans Raised (internal and external)				
88	(54)	Operating Expenses		
233	148	Renewals and Increased Levels of Service	56	69
		Additional Capacity for Growth		
46	46	Additional Capacity Interest	38	38
		Asset Disposals		
		Investments Realised		
27	71	Depreciation Reserves	30	120
47		Development Contributions Reserves	1	0
		Other Special Reserves		
		Unfunded Depreciation		
1,216	1,412	Internal Interest Revenue	1,081	1,415
		Retained Earnings Reserves		
328	234	Total Funding Applied	119	211

Estimated Revenue and Expenses Statement - Planning for the Future Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
OPERATING REVENUE				
77	224	Activity Revenue	58	10
		Contributions		
		Subsidies		
2,784	2,645	General Funds	2,988	2,812
2,861	2,869	Total Operating Revenue	3,046	2,822
OPERATING EXPENDITURE				
1,247	1,126	Strategic Planning	1,277	1,075
1,211	1,125	Landuse Planning	1,537	1,431
297	536	Hazard Management	215	349
2,756	2,787	Total Operating Expenditure ¹	3,029	2,856
105	82	Operating Surplus/(Deficit)	17	(34)
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)				
(652)	(689)	Capital Funding	(742)	(793)
		Development Contributions Reserves		
757	772	Other Special Reserves	759	759
		Retained Earnings Reserves		
105	82		17	(34)
Note 1				
95	2	Depreciation expense included in operating expenditure	112	28

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

The table below seeks to illustrate how the Surplus/(Deficit) above is funded.

SUMMARY				
2,861	2,869	Total Operating Revenue	3,046	2,822
		Less Contributions		
		Plus AC debt contributions		
497	536	Plus Internal Interest Revenue	438	450
		Plus Operating Loans Raised	300	300
		Plus Additional Capacity Interest Loans Raised		
		Plus Transfer from Special Reserves		
124	80	Plus Asset Sales	52	52
86	132	Plus Transfers from Retained Earnings		45
		Plus Transfers from Depreciation Reserves		
3,568	3,617		3,837	3,669
2,756	2,787	Total Operating Expenditure	3,029	2,856
24	27	Plus Internal Interest Expense	22	29
31	31	Plus Operating/ILOS Loans Repayments	27	25
		Plus AC Interest Loan Repayments		
		Less Unfunded Depreciation		
757	772	Plus Transfers to Reserves	759	759
3,568	3,617		3,837	3,669

Estimated Capital Funding Requirements - Planning for the Future Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
CAPITAL EXPENDITURE				
Property, Plant and Equipment (incl Intangible Assets)				
1,828	1,208	Renewals	695	1,486
		Increased Level of Service		
		Additional Capacity for Growth		
1,828	1,208		695	1,486
Loan Repayments (internal and external)				
31	31	Renewals and Increased Levels of Service	27	25
		Additional Capacity for Growth		
1,859	1,239	Total Capital Funding Requirements	721	1,511
FUNDED BY				
(652)	(689)	Operating Surplus/(Deficit)	(742)	(793)
(24)	(27)	Less/(Plus) Internal Interest Expense	(22)	(29)
(676)	(717)		(764)	(822)
Loans Raised (internal and external)				
		Operating Expenses		
		Renewals and Increased Levels of Service	300	300
		Additional Capacity for Growth		
		Additional Capacity Interest		
124	80	Asset Disposals	52	52
		Investments Realised		
1,828	1,208	Depreciation Reserves	695	1,486
		Development Contributions Reserves		
		Other Special Reserves		
		Unfunded Depreciation		
497	536	Internal Interest Revenue	438	450
86	132	Retained Earnings Reserves		45
1,859	1,239	Total Funding Applied	721	1,511

Estimated Revenue and Expenses Statement - Healthy and Safe Communities Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
OPERATING REVENUE				
3,324	2,849	Activity Revenue	3,448	3,108
0	0	Contributions	0	0
0	8	Subsidies	0	0
1,763	1,645	General Funds	2,054	2,156
5,087	4,501	Total Operating Revenue	5,502	5,264
OPERATING EXPENDITURE				
578	583	Emergency Management	601	617
4,581	4,245	Building Control	4,802	4,412
1,428	1,205	Community Health and safety	1,488	1,846
6,587	6,033	Total Operating Expenditure ¹	6,892	6,875
(1,500)	(1,531)	Operating Surplus/(Deficit)	(1,390)	(1,610)
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)				
(1,723)	(1,754)	Capital Funding	(1,614)	(1,785)
0	0	Development Contributions Reserves	0	0
223	223	Other Special Reserves	224	174
0	0	Retained Earnings Reserves	0	0
(1,500)	(1,531)		(1,390)	(1,610)
Note 1				
48	73	Depreciation expense included in operating expenditure	55	83

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

The table below seeks to illustrate how the Surplus/(Deficit) above is funded.

SUMMARY				
5,087	4,501	Total Operating Revenue	5,502	5,264
		Less Contributions		
		Plus AC debt contributions		
732	773	Plus Internal Interest Revenue	623	795
0	0	Plus Operating Loans Raised	0	0
		Plus Additional Capacity Interest Loans Raised		
	(8)	Less Subsidy applied to Capital Expenditure'		
	0	Plus Asset Sales		
830	830	Plus Transfer from Special Reserves	830	880
1,000	1,000	Plus Transfers from Retained Earnings	1,000	1,000
		Plus Transfers from Depreciation Reserves		
7,649	7,096		7,955	7,939
6,587	6,033	Total Operating Expenditure	6,892	6,875
7	8	Plus Internal Interest Expense	5	7
3	3	Plus Operating/ILOS Loans Repayments	3	3
		Plus AC Interest Loan Repayments		
1,053	1,053	Plus Transfers to Reserves	1,054	1,054
7,649	7,096		7,955	7,939

Estimated Capital Funding Requirements - Healthy and Safe Communities Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
CAPITAL EXPENDITURE				
Property, Plant and Equipment (incl Intangible Assets)				
0	0	Renewals	0	0
78	30	Increased Level of Service	80	132
0	0	Additional Capacity for Growth	0	0
78	30		80	132
Loan Repayments (internal and external)				
3	3	Renewals and Increased Levels of Service	3	3
0	0	Additional Capacity for Growth	0	0
81	33	Total Capital Funding Requirements	83	135
FUNDED BY				
(1,723)	(1,754)	Operating Surplus/(Deficit)	(1,614)	(1,785)
(7)	(8)	Less/(Plus) Internal Interest Expense	(5)	(7)
(1,729)	(1,762)		(1,620)	(1,792)
Loans Raised (internal and external)				
0	0	Operating Expenses	0	0
0	0	Renewals and Increased Levels of Service	0	0
0	0	Additional Capacity for Growth	0	0
0	0	Additional Capacity Interest	0	0
0	0	Asset Disposals	0	0
78	18	Depreciation Reserves	80	132
0	0	Development Contributions Reserves	0	0
0	0	Other Special Reserves	0	0
0	0	Unfunded Depreciation	0	0
1,000	1,004	Internal Interest Revenue	1,000	1,000
732	773	Retained Earnings Reserves	623	795
81	33	Total Funding Applied	83	135

Estimated Revenue and Expenses Statement - Roads and Footpaths Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
OPERATING REVENUE				
803	761	Activity Revenue	828	824
147	74	Contributions	202	72
6,148	5,145	Subsidies	6,556	5,497
7,527	6,837	General Funds	8,193	7,626
14,625	12,817	Total Operating Revenue	15,780	14,020
OPERATING EXPENDITURE				
12,275	11,347	District Transportaton	13,030	12,375
1,454	1,404	Local Transportation	1,616	1,598
13,729	12,751	Total Operating Expenditure ¹	14,646	13,973
896	66	Operating Surplus/(Deficit)	1,134	47
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)				
852	54	Capital Funding	1,118	34
44	12	Development Contributions Reserves	16	13
0	0	Other Special Reserves	0	0
0	0	Retained Earnings Reserves	0	0
896	66		1,134	47
Note 1				
5,907	5,786	Depreciation expense included in operating expenditure	6,047	5,989

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

The table below seeks to illustrate how the Surplus/(Deficit) above is funded.

SUMMARY				
14,625	12,817	Total Operating Revenue	15,780	14,020
(147)	(74)	Less Contributions	(202)	(72)
2	2	Plus AC debt contributions	5	5
778	837	Plus Internal Interest Revenue	665	735
138	138	Plus Operating Loans Raised		
138	138	Plus Additional Capacity Interest Loans Raised	145	145
(3,908)	(3,155)	Less Subsidy applied to Capital Expenditure'	(4,174)	(3,305)
	(4)	Less grant applied to Capital Expenditure'		
342	321	Plus Transfer from Special Reserves	456	456
0	0	Plus Transfers from Retained Earnings	67	67
113	234	Plus Transfers from Depreciation Reserves	113	115
11,943	11,117		12,855	12,165
13,729	12,751	Total Operating Expenditure	14,646	13,973
284	278	Plus Internal Interest Expense	308	283
127	248	Plus Operating/ILOS Loans Repayments	128	130
		Plus AC Interest Loan Repayments		
(2,198)	(2,160)	Less Unfunded Depreciation	(2,227)	(2,221)
		Plus Transfers to Reserves		
11,943	11,117		12,855	12,165

Estimated Capital Funding Requirements - Roads and Footpaths Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
CAPITAL EXPENDITURE				
Property, Plant and Equipment (incl Intangible Assets)				
6,295	4,464	Renewals	7,528	5,085
3,786	3,578	Increased Level of Service	4,550	3,685
0	0	Additional Capacity for Growth	16	16
10,081	8,042		12,094	8,786
Loan Repayments (internal and external)				
127	248	Renewals and Increased Levels of Service	128	130
89	47	Additional Capacity for Growth	161	45
10,298	8,336	Total Capital Funding Requirements	12,384	8,961
FUNDED BY				
852	54	Operating Surplus/(Deficit)	1,118	34
284	278	Less/(Plus) Internal Interest Expense	308	283
568	(224)		811	(249)
Loans Raised (internal and external)				
0	0	Operating Expenses	0	0
1,701	70	Renewals and Increased Levels of Service	2,693	986
514	402	Additional Capacity for Growth	883	504
138	138	Additional Capacity Interest	145	145
0	0	Asset Disposals	0	0
0	0	Investments Realised		
3,968	4,253	Depreciation Reserves	4,392	4,010
93	51	Development Contributions Reserves	0	12
342	351	Other Special Reserves	500	500
2,198	2,160	Unfunded Depreciation	2,227	2,221
778	837	Internal Interest Revenue	665	735
0	299	Retained Earnings Reserves	67	97
10,298	8,336	Total Funding Applied	12,384	8,961

Estimated Revenue and Expenses Statement - Community Spaces Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
OPERATING REVENUE				
1,167	1,184	Activity Revenue	1,197	1,508
537	241	Contributions	733	256
2	2	Subsidies	2	2
8,371	8,230	General Funds	9,155	8,338
10,078	9,657	Total Operating Revenue	11,087	10,104
OPERATING EXPENDITURE				
163	170	Airfields	171	187
777	779	Halls	794	873
482	511	Swimming Pools	502	516
687	738	Harbour Facilities	730	793
914	948	Public Conveniences	947	791
490	399	Cemeteries	541	474
1,404	1,417	Libraries	1,443	1,375
5,294	5,074	Parks and Reserves	5,602	4,973
10,210	10,036	Total Operating Expenditure ¹	10,732	9,981
(133)	(379)	Operating Surplus/(Deficit)	355	122
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)				
(1,232)	(599)	Capital Funding	(208)	(203)
442	60	Development Contributions Reserves	546	187
657	159	Other Special Reserves	17	138
		Retained Earnings Reserves		
(133)	(379)		355	122
Note 1				
2,167	2,083	Depreciation expense included in operating expenditure	2,276	2,262

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

The table below seeks to illustrate how the Surplus/(Deficit) above is funded.

(0)	(0)	SUMMARY		
10,078	9,657	Total Operating Revenue	11,087	10,104
(537)	(241)	Less Contributions	(733)	(256)
	(8)	Less Cost Share Contribution	(75)	(75)
3	3	Plus AC debt contributions	11	11
598	628	Plus Internal Interest Revenue	508	517
54	28	Plus Operating Loans Raised	64	45
281	281	Plus Additional Capacity Interest Loans Raised	281	281
	(5)	Less Subsidy applied to Capital Expenditure'		(139)
17	20	Plus Transfer from Special Reserves		
500		Plus Asset Sales		
174	167	Plus Transfers from Retained Earnings	142	132
83	50	Plus Transfers from Depreciation Reserves	132	61
11,250	10,580		11,416	10,679
10,210	10,036	Total Operating Expenditure	10,732	9,981
295	330	Plus Internal Interest Expense	294	374
88	57	Plus Operating/ILOS Loans Repayments	155	69
		Plus AC Interest Loan Repayments		0
		Less Unfunded Depreciation		
657	157	Plus Transfers to Reserves	235	255
11,250	10,580		11,416	10,679

Estimated Capital Funding Requirements - Community Spaces Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
CAPITAL EXPENDITURE				
Property, Plant and Equipment (incl Intangible Assets)				
477	476	Renewals	502	597
4,273	4,771	Increased Level of Service	3,077	4,899
1,616	1,627	Additional Capacity for Growth		
6,366	6,874		3,579	5,496
Loan Repayments (internal and external)				
88	57	Renewals and Increased Levels of Service	155	69
93	81	Additional Capacity for Growth	174	56
6,547	7,012	Total Capital Funding Requirements	3,908	5,621
FUNDED BY				
(1,232)	(599)	Operating Surplus/(Deficit)	(208)	(203)
(295)	(330)	Less/(Plus) Internal Interest Expense	(294)	(374)
(1,527)	(929)		(502)	(577)
Loans Raised (internal and external)				
		Operating Expenses		
1,292	135	Renewals and Increased Levels of Service	344	1,244
1,717	1,988	Additional Capacity for Growth	337	368
281	281	Additional Capacity Interest	281	281
500		Asset Disposals		
		Investments Realised		
2,050	1,726	Depreciation Reserves	2,414	3,076
41	696	Development Contributions Reserves	60	92
1,422	2,221	Other Special Reserves	232	211
		Unfunded Depreciation		
598	628	Internal Interest Revenue	508	517
174	266	Retained Earnings Reserves	234	409
6,547	7,012	Total Funding Applied	3,908	5,621

Estimated Revenue and Expenses Statement - Community Development Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
OPERATING REVENUE				
368	451	Activity Revenue	357	357
0	0	Contributions	0	0
0	0	Subsidies	0	0
2,237	1,953	General Funds	2,206	2,548
2,605	2,404	Total Operating Revenue	2,563	2,905
OPERATING EXPENDITURE				
1,313	1,268	Economic Development	1,318	1,659
1,561	1,308	Social Development'	1,367	1,542
2,874	2,576	Total Operating Expenditure ¹	2,685	3,201
(269)	(172)	Operating Surplus/(Deficit)	(122)	(296)
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)				
(269)	(172)	Capital Funding	(122)	(296)
0	0	Development Contributions Reserves	0	0
0	0	Other Special Reserves	0	0
0	0	Retained Earnings Reserves	0	0
(269)	(172)		(122)	(296)
Note 1				
45	48	Depreciation expense included in operating expenditure	46	47

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as

The table below seeks to illustrate how the Surplus/(Deficit) above is funded.

SUMMARY				
2,605	2,404	Total Operating Revenue	2,563	2,905
		Less Contributions		
		Plus AC debt contributions		
161	162	Plus Internal Interest Revenue	127	206
100	0	Plus Operating Loans Raised	0	0
		Plus Additional Capacity Interest Loans Raised		
		Plus Transfer from Special Reserves		
0	0	Plus Asset Sales	0	0
10	10	Plus Transfers from Retained Earnings	0	90
		Plus Transfers from Depreciation Reserves		
2,876	2,576		2,690	3,201
2,874	2,576	Total Operating Expenditure	2,685	3,201
2	0	Plus Internal Interest Expense	3	0
0	0	Plus Operating/ILOS Loans Repayments	2	0
		Plus AC Interest Loan Repayments		
		Less Unfunded Depreciation		
0	0	Plus Transfers to Reserves	0	0
2,876	2,576		2,690	3,201

Estimated Capital Funding Requirements - Community Development Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
CAPITAL EXPENDITURE				
Property, Plant and Equipment (incl Intangible Assets)				
0	0	Renewals	0	0
53	15	Increased Level of Service	49	22
0	0	Additional Capacity for Growth	0	0
53	15		49	22
Loan Repayments (internal and external)				
0	0	Renewals and Increased Levels of Service	2	0
0	0	Additional Capacity for Growth	0	0
53	15	Total Capital Funding Requirements	51	22
FUNDED BY				
(259)	(162)	Operating Surplus/(Deficit)	(122)	(296)
(2)	0	Less/(Plus) Internal Interest Expense	(3)	0
(261)	(162)		(125)	(296)
Loans Raised (internal and external)				
0	0	Operating Expenses	0	0
100	0	Renewals and Increased Levels of Service	0	0
0	0	Additional Capacity for Growth	0	0
0	0	Additional Capacity Interest	0	0
0	0	Asset Disposals	0	0
0	0	Depreciation Reserves	0	0
0	0	Development Contributions Reserves	0	0
0	0	Other Special Reserves	0	0
0	0	Unfunded Depreciation	0	0
161	162	Internal Interest Revenue	127	206
53	15	Retained Earnings Reserves	49	112
53	15	Total Funding Applied	51	22

Estimated Revenue and Expenses Statement - Stormwater Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
OPERATING REVENUE				
0	0	Activity Revenue	0	0
62	23	Contributions	89	32
0	0	Subsidies	0	0
3,141	3,156	General Funds	3,016	2,955
3,203	3,179	Total Operating Revenue	3,105	2,987
OPERATING EXPENDITURE				
3,037	2,829	Stormwater	3,132	2,905
44	36	Land Drainage	47	35
3,081	2,865	Total Operating Expenditure ¹	3,179	2,939
122	314	Operating Surplus/(Deficit)	(74)	48
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)				
108	159	Capital Funding	(79)	45
13	8	Development Contributions Reserves	5	3
0	0	Other Special Reserves	0	0
0	147	Retained Earnings Reserves	0	0
122	314		(74)	48
Note 1				
1,367	1,276	Depreciation expense included in operating expenditure	1,438	1,302

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

The table below seeks to illustrate how the Surplus/(Deficit) above is funded.

SUMMARY				
3,203	3,179	Total Operating Revenue	3,105	2,987
(62)	(23)	Less Contributions	(89)	(32)
1	1	Plus AC debt contributions	2	2
0	0	Plus Internal Interest Revenue	0	0
		Plus Operating Loans Raised		
71	71	Plus Additional Capacity Interest Loans Raised	67	67
233	169	Plus Transfers from Retained Earnings	421	273
206	337	Plus Transfers from Depreciation Reserves	395	173
3,652	3,735		3,901	3,470
3,081	2,865	Total Operating Expenditure	3,179	2,939
262	284	Plus Internal Interest Expense	211	253
309	438	Plus Operating/ILOS Loans Repayments	511	277
0		Plus AC Interest Loan Repayments		
	147	Plus Transfers to Reserves		
3,652	3,735		3,901	3,470

Estimated Capital Funding Requirements - Stormwater Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
CAPITAL EXPENDITURE				
Property, Plant and Equipment (incl Intangible Assets)				
1,092	750	Renewals	1,136	1,176
771	74	Increased Level of Service	111	457
108	25	Additional Capacity for Growth	0	58
1,971	849		1,247	1,690
Loan Repayments (internal and external)				
309	438	Renewals and Increased Levels of Service	511	277
47	14	Additional Capacity for Growth	82	27
2,326	1,301	Total Capital Funding Requirements	1,839	1,994
FUNDED BY				
108	159	Operating Surplus/(Deficit)	(79)	45
262	284	Less/(Plus) Internal Interest Expense	(211)	253
(154)	(125)		(291)	(208)
Loans Raised (internal and external)				
0	0	Operating Expenses	0	0
87	0	Renewals and Increased Levels of Service	80	256
243	28	Additional Capacity for Growth	14	116
71	71	Additional Capacity Interest	67	67
0	0	Asset Disposals	0	0
1,385	1,058	Depreciation Reserves	1,280	1,206
0	0	Development Contributions Reserves	0	0
0	0	Other Special Reserves	0	0
0	0	Unfunded Depreciation	0	0
0	0	Internal Interest Revenue	0	0
693	269	Retained Earnings Reserves	688	558
2,326	1,301	Total Funding Applied	1,839	1,994

Estimated Revenue and Expenses Statement - Wastewater Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
OPERATING REVENUE				
320	0	Activity Revenue	333	100
1,163	184	Contributions	1,399	539
0	0	Subsidies	0	0
14,386	14,468	General Funds	14,422	14,199
15,870	14,653	Total Operating Revenue	16,153	14,838
OPERATING EXPENDITURE				
14,980	13,718	Wastewater	15,498	14,362
14,980	13,718	Total Operating Expenditure ¹	15,498	14,362
889	934	Operating Surplus/(Deficit)	655	477
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)				
632	437	Capital Funding	446	326
257	0	Development Contributions Reserves	209	150
0	0	Other Special Reserves	0	0
0	497	Retained Earnings Reserves	0	0
889	934		655	477
Note 1				
4,790	4,812	Depreciation expense included in operating expenditure	4,938	4,798

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

The table below seeks to illustrate how the Surplus/(Deficit) above is funded.

SUMMARY				
15,870	14,653	Total Operating Revenue	16,153	14,838
(1,163)	(184)	Less Contributions	(1,399)	(539)
45	20	Plus AC debt contributions	97	97
0	0	Plus Internal Interest Revenue	0	0
0	0	Plus Operating Loans Raised	0	0
1,413	1,413	Plus Additional Capacity Interest Loans Raised	1,241	1,241
		Plus Transfer from Special Reserves		
232	0	Plus Transfers from Retained Earnings	500	300
102	578	Plus Transfers from Depreciation Reserves	1,516	615
16,500	16,481		18,108	16,552
14,980	13,718	Total Operating Expenditure	15,498	14,362
2,530	2,817	Plus Internal Interest Expense	2,080	2,612
384	844	Plus Operating/ILOS Loans Repayments	1,847	895
2	0	Plus AC Interest Loan Repayments	0	0
(1,396)	(1,396)	Less Unfunded Depreciation	(1,317)	(1,317)
0	497	Plus Transfers to Reserves	0	0
16,500	16,481		18,108	16,552

Estimated Capital Funding Requirements - Wastewater Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
CAPITAL EXPENDITURE				
Property, Plant and Equipment (incl Intangible Assets)				
1,311	1,022	Renewals	1,364	1,364
2,417	1,895	Increased Level of Service	1,110	2,085
494	802	Additional Capacity for Growth	0	180
4,221	3,719		2,474	3,629
Loan Repayments (internal and external)				
384	844	Renewals and Increased Levels of Service	1,847	895
679	123	Additional Capacity for Growth	1,093	292
5,284	4,687	Total Capital Funding Requirements	5,414	4,816
FUNDED BY				
632	437	Operating Surplus/(Deficit)	446	326
2,530	2,817	Less/(Plus) Internal Interest Expense	2,080	2,612
(1,898)	(2,380)		(1,634)	(2,285)
Loans Raised (internal and external)				
0	0	Operating Expenses	0	0
0	0	Renewals and Increased Levels of Service	0	0
746	799	Additional Capacity for Growth	368	654
1,413	1,413	Additional Capacity Interest	1,241	1,241
0	0	Asset Disposals	0	0
3,394	3,308	Depreciation Reserves	3,622	3,589
0	150	Development Contributions Reserves	0	0
0	0	Other Special Reserves	0	0
1,396	1,396	Unfunded Depreciation	1,317	1,317
232	0	Internal Interest Revenue	500	300
0	0	Retained Earnings Reserves	0	0
5,284	4,687	Total Funding Applied	5,414	4,816

Estimated Revenue and Expenses Statement - Landuse Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
OPERATING REVENUE				
1,456	990	Activity Revenue	1,494	1,113
0	0	Contributions	0	0
0	0	Subsidies	0	0
1,682	2,302	General Funds	1,837	1,544
3,138	3,292	Total Operating Revenue	3,331	2,658
OPERATING EXPENDITURE				
176	165	Natural and Cultural Heritage	191	185
160	198	Land Information Memoranda	166	186
2,937	3,062	Landuse Management	3,093	2,436
3,272	3,425	Total Operating Expenditure ¹	3,450	2,807
(134)	(133)	Operating Surplus/(Deficit)	(119)	(150)
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)				
(158)	(166)	Capital Funding	(143)	(174)
0	0	Development Contributions Reserves	0	0
23	33	Other Special Reserves	24	24
0	0	Retained Earnings Reserves	0	0
(134)	(133)		(119)	(150)
Note 1				
15	20	Depreciation expense included in operating expenditure	15	19

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

The table below seeks to illustrate how the Surplus/(Deficit) above is funded.

SUMMARY				
3,138	3,292	Total Operating Revenue	3,331	2,658
		Less Contributions		
		Plus AC debt contributions		
182	193	Plus Internal Interest Revenue	165	199
		Plus Operating Loans Raised		
		Plus Additional Capacity Interest Loans Raised		
42	32	Plus Transfer from Special Reserves	43	43
		Plus Transfers from Retained Earnings		
		Plus Transfers from Depreciation Reserves		
3,362	3,517		3,539	2,900
3,272	3,425	Total Operating Expenditure	3,450	2,807
17	20	Plus Internal Interest Expense	14	18
7	7	Plus Operating/ILOS Loans Repayments	9	8
		Plus AC Interest Loan Repayments		
		Less Unfunded Depreciation		
65	65	Plus Transfers to Reserves	67	67
3,362	3,517		3,539	2,900

Estimated Capital Funding Requirements - Landuse Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
CAPITAL EXPENDITURE				
Property, Plant and Equipment (incl Intangible Assets)				
0	0	Renewals	0	0
0	0	Increased Level of Service	0	0
0	0	Additional Capacity for Growth	0	0
0	0		0	0
Loan Repayments (internal and external)				
7	7	Renewals and Increased Levels of Service	9	8
0	0	Additional Capacity for Growth	0	0
7	7	Total Capital Funding Requirements	9	8
FUNDED BY				
(158)	(166)	Operating Surplus/(Deficit)	(143)	(174)
(17)	(20)	Less/(Plus) Internal Interest Expense	(14)	(18)
(175)	(185)		(156)	(192)
Loans Raised (internal and external)				
0	0	Operating Expenses	0	0
0	0	Renewals and Increased Levels of Service	0	0
0	0	Additional Capacity for Growth	0	0
0	0	Additional Capacity Interest	0	0
0	0	Asset Disposals	0	0
0	0	Depreciation Reserves	0	0
0	0	Development Contributions Reserves	0	0
0	0	Other Special Reserves	0	0
0	0	Unfunded Depreciation	0	0
182	193	Internal Interest Revenue	165	199
0	0	Retained Earnings Reserves	0	0
7	7	Total Funding Applied	9	8

Estimated Revenue and Expenses Statement - Water Supply Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
OPERATING REVENUE				
0	0	Activity Revenue	0	0
562	131	Contributions	623	224
0	0	Subsidies	0	0
8,857	8,424	General Funds	9,249	9,116
9,419	8,555	Total Operating Revenue	9,872	9,341
OPERATING EXPENDITURE				
8,414	8,267	Water	8,902	8,825
8,414	8,267	Total Operating Expenditure ¹	8,902	8,825
1,005	288	Operating Surplus/(Deficit)	970	516
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)				
800	(902)	Capital Funding	794	509
88	30	Development Contributions Reserves	73	0
0	5	Other Special Reserves	0	0
117	1,155	Retained Earnings Reserves	103	6
1,005	288		970	516
Note 1				
2,610	2,617	Depreciation expense included in operating expenditure	2,778	2,727

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

The table below seeks to illustrate how the Surplus/(Deficit) above is funded.

SUMMARY				
9,419	8,555	Total Operating Revenue	9,872	9,341
(562)	(111)	Less Contributions	(623)	(224)
9	9	Plus AC debt contributions	19	19
0	0	Plus Internal Interest Revenue	0	0
		Plus Operating Loans Raised		
329	329	Plus Additional Capacity Interest Loans Raised	292	292
		Plus Transfer from Special Reserves		
84	1,413	Plus Transfers from Retained Earnings	189	0
177	461	Plus Transfers from Depreciation Reserves	458	0
9,456	10,656		10,207	9,427
8,414	8,267	Total Operating Expenditure	8,902	8,825
529	541	Plus Internal Interest Expense	475	510
396	671	Plus Operating/ILOS Loans Repayments	727	86
0	0	Plus AC Interest Loan Repayments	0	0
		Less Unfunded Depreciation		
117	1,176	Plus Transfers to Reserves	103	6
9,456	10,656		10,207	9,427

Estimated Capital Funding Requirements - Water Supply Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
CAPITAL EXPENDITURE				
Property, Plant and Equipment (incl Intangible Assets)				
1,759	1,514	Renewals	1,830	1,880
3,929	1,077	Increased Level of Service	1,754	5,075
41	2	Additional Capacity for Growth	192	0
5,729	2,593		3,775	6,955
Loan Repayments (internal and external)				
396	671	Renewals and Increased Levels of Service	727	86
465	71	Additional Capacity for Growth	445	153
6,590	3,336	Total Capital Funding Requirements	4,948	7,194
FUNDED BY				
800	(902)	Operating Surplus/(Deficit)	794	509
529	(541)	Less/(Plus) Internal Interest Expense	475	510
271	(1,443)		319	(1)
Loans Raised (internal and external)				
0	0	Operating Expenses	0	0
2,388	559	Renewals and Increased Levels of Service	1,036	60
715	215	Additional Capacity for Growth	281	906
329	329	Additional Capacity Interest	292	292
0	0	Asset Disposals	0	0
2,782	2,244	Depreciation Reserves	2,674	5,851
0	0	Development Contributions Reserves	97	26
20	20	Other Special Reserves	60	60
0	0	Unfunded Depreciation	0	0
0	0	Internal Interest Revenue	0	0
85	1,413	Retained Earnings Reserves	189	0
6,590	3,336	Total Funding Applied	4,948	7,194

Estimated Revenue and Expenses Statement - Solid Waste Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
OPERATING REVENUE				
2,437	2,294	Activity Revenue	2,517	2,448
5	4	Contributions	9	3
0	0	Subsidies	0	0
3,625	3,595	General Funds	3,733	3,618
6,067	5,894	Total Operating Revenue	6,259	6,069
OPERATING EXPENDITURE				
5,841	5,826	Solid Waste	6,022	5,830
5,841	5,826	Total Operating Expenditure ¹	6,022	5,830
227	67	Operating Surplus/(Deficit)	237	240
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)				
(305)	39	Capital Funding	(40)	(503)
0	0	Development Contributions Reserves	0	0
6	0	Other Special Reserves	3	0
526	28	Landfill Aftercare Provision	275	743
0	0	Retained Earnings Reserves	0	0
227	67		237	240
Note 1				
301	176	Depreciation expense included in operating expenditure	330	176

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

The table below seeks to illustrate how the Surplus/(Deficit) above is funded.

SUMMARY				
6,067	5,894	Total Operating Revenue	6,259	6,069
(5)	(4)	Less Contributions	(9)	(3)
(0)	0	Plus AC debt contributions	0	(0)
0	0	Plus Internal Interest Revenue	0	0
521	28	Plus Operating Loans Raised	269	732
0	0	Plus Additional Capacity Interest Loans Raised	4	4
74	110	Plus Transfer from Special Reserves	77	80
	111	Plus Transfers from Retained Earnings		
0	0	Plus Transfers from Depreciation Reserves	0	0
6,658	6,139		6,600	6,882
5,841	5,826	Total Operating Expenditure	6,022	5,830
124	133	Plus Internal Interest Expense	117	134
87	87	Plus Operating/ILOS Loans Repayments	107	95
		Plus AC Interest Loan Repayments		
526	28	Plus Transfer to Landfill Aftercare Provision	275	743
80	64	Plus Transfers to Reserves	80	80
6,658	6,139		6,600	6,882

Estimated Capital Funding Requirements - Solid Waste Activity Group

A forecast for the year ending 30 June 2014

Annual Plan 2012/2013 NZ\$000's	Revised Mar 2012/2013 NZ\$000's		Adopted TYP 2013/2014 NZ\$000's	Forecast 2013/2014 NZ\$000's
CAPITAL EXPENDITURE				
Property, Plant and Equipment (incl Intangible Assets)				
144	110	Renewals	149	149
233	142	Increased Level of Service	725	135
0	0	Additional Capacity for Growth	0	0
377	252		874	283
Loan Repayments (internal and external)				
87	87	Renewals and Increased Levels of Service	107	95
3	0	Additional Capacity for Growth	0	0
467	340	Total Capital Funding Requirements	981	379
FUNDED BY				
(305)	39	Operating Surplus/(Deficit)	(40)	(503)
(124)	133	Less/(Plus) Internal Interest Expense	(117)	(134)
(429)	(94)		(157)	(638)
Loans Raised (internal and external)				
521	28	Operating Expenses	269	732
16	44	Renewals and Increased Levels of Service	340	96
19	0	Additional Capacity for Growth	188	0
0	0	Additional Capacity Interest	4	4
0	0	Asset Disposals	0	0
301	176	Depreciation Reserves	330	176
15	4	Development Contributions Reserves	8	9
0	46	Other Special Reserves	0	0
0	0	Unfunded Depreciation	0	0
25	136	Internal Interest Revenue	0	0
0	0	Retained Earnings Reserves	0	0
467	340	Total Funding Applied	981	379