

Wastewater Te Kopuru							2018-2019	2019-2020
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Budget	Budget
	Actual	Actual	Actual	Actual	Actual	Actual		
Retained Earnings								
Revenue	(64,030.93)	(93,317.69)	(125,984.02)	(100,555.14)	(104,870.67)	(112,229.18)	(133,008)	(122,665)
less districtwide operating fund (receipt) / payment		48,267.00	37,700.00					
Net revenue	(64,030.93)	(45,050.69)	(88,284.02)	(100,555.14)	(104,870.67)	(112,229.18)	(133,008)	(122,665)
External Costs	43,696.13	183,598.92	52,710.65	56,926.69	57,224.63	47,064.00	67,706	59,096
less desludging (loan funded)		(144,792.50)						
		38,806.42						
Internal services costs	9,493.00	9,684.00	15,821.04	21,888.00	23,413.08	26,760.00	33,564	30,831
Interest expense charged per budget estimate	1,365.51	1,092.00	1,322.04	8,892.00	3,332.04	3,120.00	2,832	2,515
Sub total	54,554.64	49,582.42	69,853.73	87,706.69	83,969.75	76,944.00	104,102	92,442
Transfers								
To depreciation reserve	1,312.00		764.00	0.00	6,220.00	12,467.00	18,721	18,587
To loan repayments	1,025.96	1,088.72	11,743.55	13,111.00	5,505.00	5,893.00	6,196	6,636
To provision for future expenditure				1,000.00	2,000.00	3,000.00	4,000	5,000
Interest adjustment								
Add back interest per budget above	(1,365.51)	(1,092.00)	(1,322.04)					
Charge actual interest per loan sheet	1,393.72	1,330.96	10,481.05					
Movement for the year	(7,110.12)	5,859.41	3,236.27	1,262.55	(7,175.92)	(13,925.18)	11	0
Retained Earnings Balance	(7,110.12)	(1,250.71)	1,985.56	3,248.11	(3,927.81)	(17,852.99)		
Loans								
Opening balance	23,889.00	22,863.04	166,566.82	154,823.27	58,229.27	55,224.27	49,331	45,635
New loans	0.00	144,792.50	0.00	2,484.00	2,500.00	0.00	2,500	12,500
From other sources				(85,967.00)				
Loan repayments	(1,025.96)	(1,088.72)	(11,743.55)	(13,111.00)	(5,505.00)	(5,893.00)	(6,196)	(6,636)
Loans Balance	22,863.04	166,566.82	154,823.27	58,229.27	55,224.27	49,331.27	45,635	51,499

Depreciation Reserve								
Opening Balance	0.00	(632.00)	(632.00)	2,867.26	2,867.26	(3,352.74)	(19,319)	(31,657)
Transfer from retained earnings	(1,312.00)	0.00	(764.00)	0	(6,220.00)	(12,467.00)	(18,721)	(18,587)
Renewal capital expenditure	680.00	0.00	4,263.26	0	0			
Depreciation Reserve Balance	<u>(632.00)</u>	<u>(632.00)</u>	<u>2,867.26</u>	<u>2,867.26</u>	<u>(3,352.74)</u>	<u>(15,819.74)</u>	<u>(38,040)</u>	<u>(50,244)</u>
Development Contribution Reserve								
	Nil							
Financial Contribution Reserve								
	Nil							
Provision Expenditure Reserve								
Opening Balance				0	(1,000.00)	(3,000.00)	(6,000)	(10,000)
Transfer from retained earnings				(1,000.00)	(2,000.00)	(3,000.00)	(4,000)	(5,000)
Transfers out				0	0	0		
Provision for Expenditure Reserve Balance				<u>(1,000.00)</u>	<u>(3,000.00)</u>	<u>(6,000.00)</u>	<u>(10,000)</u>	<u>(15,000)</u>
Other Items								
Other capital expenditure			2,484.00	2,500.00	0.00	0.00	2,500	12,500
Funded by loan in the next year			(2,484.00)	(2,500.00)	0.00	0.00		