

**KILDARE COUNTY COUNCIL**

**Comhairle Chondae Chill Dara**



**Annual Financial Statement**

**Year Ended 31<sup>st</sup> December 2009**

**Subject to audit**

**M.Malone  
County Manager**

**B.Sweeney  
Acting Head of Finance**

# CONTENTS

	Page
Financial Review	1-5
Certificate of Manager/Head of Finance	6
Audit Opinion	7
Statement of Accounting Policies	8-12
 <b>Financial Accounts</b>	
Income & Expenditure Account	13
Balance Sheet	14
Notes on and forming part of the Accounts	15-25
 <b>Appendices</b>	
1    Analysis of Expenditure	26
2    Expenditure & Income by Division	27-33
3    Analysis of Income from Grants & Subsidies	34
4    Analysis of Income from Goods & Services	35
5    Summary of Capital Expenditure & Income	36
6    Capital Expenditure & Income by Programme	37
7    Major Revenue Collections	38
8    Interest of Local Authority in Companies	39
9    Schedule of Additional Expenditure	40

15<sup>th</sup> June, 2010

**To the Mayor and each member of Kildare County Council**

Re: Annual Financial Statement 2009 – Financial Overview

1. Introduction

- 1.1 The Annual Financial Statement (AFS) of Kildare County Council for the financial year ended 31st December 2009 has been prepared in accordance with the Local Authority Accounting Code of Practice, and Accounting Regulations.
- 1.2 The Annual Financial Statement is subject to external audit by the Local Government Auditor from the Local Government Audit Service whose purpose is to form an independent opinion on the accounts, to certify the correctness of the Annual Financial Statement and to submit an Audit Report to the Minister for the Environment, Heritage and Local Government and the elected members of Kildare County Council. A copy of the Auditor's Report will be circulated to each Member of the Council when it is received and in accordance with normal practice, will also be considered by the Council's Finance Committee and Audit Committee.
- 1.3 A summary of Income and Expenditure on the Revenue and Capital Accounts for the financial year 2009 with a comparison to the previous year is set out below:

	Expenditure		Income	
	2009	2008	2009	2008
	€	€	€	€
<b>Revenue</b>	143,714,340	155,468,774	144,482,141	156,278,670
<b>Capital</b>	187,407,376	249,094,195	195,255,678	261,641,990
<b>Total</b>	<b>331,121,716</b>	<b>404,562,969</b>	<b>339,737,819</b>	<b>417,920,660</b>

The combined Revenue and Capital expenditure of over **€331 million** in 2009 gives an indication of the scale of the contribution Kildare County Council is making to the economic, social, cultural and infrastructural development of the county through its programmes and policies and reflects the impact of population growth and its effect on the costs of service provision of the domestic, community and commercial sectors.

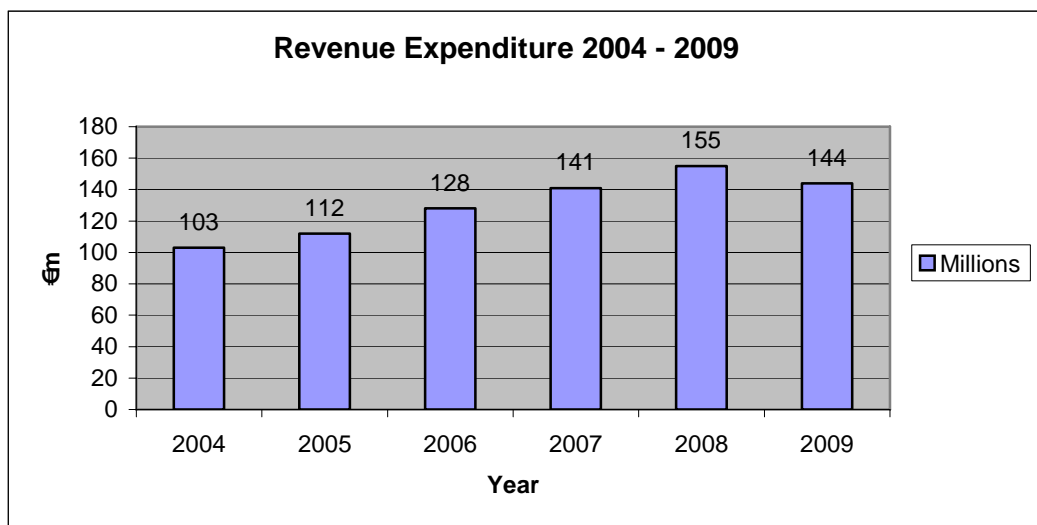
2. Revenue Account  
Income and Expenditure Statement

2.1 This account covers the day to day operational expenses of the Council, such as maintenance of essential services, housing, roads, water and sewerage schemes, land-use planning, administration and support costs, repayment of loan charges, etc. The Statement of Accounting Policies and the Notes to the Accounts set out the relevant details on pages 8 to 12.

2.2 The Revenue Account Statement by Division appears on page 13 and in Appendix 2, which can be summarised as follows:-

	<u>2009</u>	<u>2008</u>
	€	€
Income	144,482,141	156,278,670
Expenditure	<u>143,714,340</u>	<u>155,468,774</u>
Surplus/(Deficit) for year	767,801	809,896
Opening Debit Balance	(5,653,543)	(6,463,439)
Closing Debit Balance	(4,885,742)	(5,653,543)

The Revenue Account is drawn up on the basis of income and expenditure classified into Divisions and Services as set out in Appendix 2. The outturn on the revenue account for 2009 shows a surplus of €767,801 for the year after transfers to reserves are taken into account. This compares with a surplus for the year in 2008 of €809,896 resulting in a further reduction of the closing general reserve figure to €4,885,742 at year end.



## 2.3 Additional Expenditure

The difference between the adopted budget and the actual outturn in respect of both expenditure and income is set out in Note 17 on page 25. The schedule of additional expenditure on a programme basis is included at Appendix 9 on page 40.

In accordance with the provisions of the Local Government Act 2001, the members' approval, by resolution, to the schedule of additional expenditure for 2009 is required. The members' approval, by resolution, of the schedule of additional expenditure as contained in Appendix 9 is required in accordance with the provisions of the Local Government Act 2001.

## 3. Balance Sheet

3.1 The Balance Sheet for 2009 includes assets and liabilities as follows:-

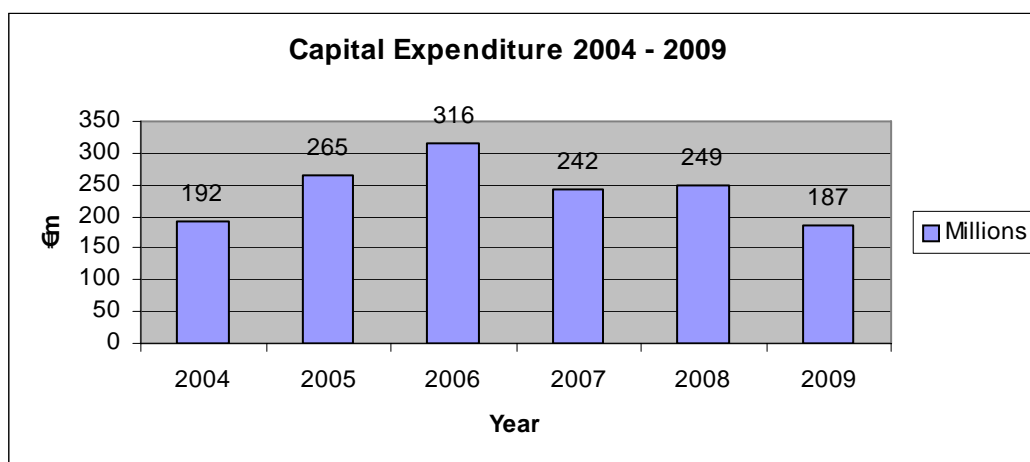
- Assets both recently constructed/purchased and historical.
- Work-in-progress at 31 December 2009 mainly on housing, roads and water sewerage schemes.
- Preliminary expenditure on the provision of new assets, such as design costs, site investigations, legal costs.
- Long-term advances such as housing loans.
- Current assets including stocks, debtors, cash-on-hands and investments.
- Current and long-term liabilities, e.g. borrowings.
- Various reserves/balances.

The total value of the Councils fixed assets at the end of 2009 is €2.794 billion, which is broken down of the different asset categories in the Balance Sheet on page 14 and is further analysed in Note 1, on page 15.

3.2 The capital category transactions have been extracted from various sections of the Balance Sheet and are summarised here for convenience of reference for review purposes.

	<u>2009</u>	<u>2008</u>
	€	€
Income	195,255,678	265,801,515
Expenditure	<u>187,407,376</u>	<u>253,253,720</u>
Surplus/(Deficit) for year	7,848,302	12,547,795
Credit Balance @ 1 January	11,048,882	(1,498,912)
Credit Balance @ 31 December	18,897,184	11,048,882

The Capital Account Statement of the Annual Financial Statement sets out the details on a programme group basis in Appendix 5 and Appendix 6.



3.3 Favourable balances on some projects and adverse balances on others represent the closing credit balance. The main contributory reasons for the balances are:-

(a) Adverse balances are attributable to expenditure on the major infrastructure development projects where state funding and grants for major projects are claimed in arrears and are outstanding at year-end.

(b) Monies expended on schemes that may have an extended pay back period or may be subject to future own resource funding also have an adverse affect on the balance.

(c) Development funds and other reserves (See Note 11)

#### 4. Fixed Assets

4.1 From 1 January 2003 asset accounting was extended to include all of the fixed assets of the Council. The Statement of Accounting Policies give the details of the conventions applying and Note 1 on page 15 gives the details of the various assets included in the Balance Sheet. The National Roads Network has been valued by the National Roads Authority based on the number of Kms of National Roads in the County. The Non-National Roads Network has been valued by the Department of the Environment, Heritage and Local Government according to a National Formula and the number of Kms of such roads in the County. The vast bulk of the Council's assets are infrastructural and operational. In 2009 the water and sewerage networks have been included in the accounts using the Atkins Model valuation.

**5. Long-Term Capital Borrowing**

- 5.1 The Council's long-term capital debt at 31 December 2009 amounted to €164 million a decrease from €171.9 million in 2008. The Capital Debt breakdown is shown in Note 8 on page 19.

**6. Revenue Collections**

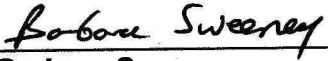
A summary of the main revenue collection accounts is contained in Appendix 7. The percentage collection levels are shown below with a comparison to the previous year.

	<u>Collection 2009</u>	<u>Collection 2008</u>
Commercial Rates.	88%	91%
Rents/Annuities.	84%	87%
Metered Water.	60%	67%
Refuse Charges.	82%	77%
Housing Loans.	64%	74%

**7. Conclusion**

The Annual Financial Statement of Kildare County Council is tabled for noting by Council at the forthcoming meeting of the Council to be held on Monday, 28<sup>th</sup> June, 2010 and must be submitted to the Department of Environment, Heritage and Local Government for audit.

The members' approval by resolution to the revised schedule of additional expenditure contained in Appendix 9 is required in accordance with the provisions of the Local Government Act, 2001.

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**Barbara Sweeney**  
**Acting Head of Finance**

**Kildare County Council**  
**Certificate of Manager\Head of Finance**  
**for the year ended 31st December 2009**

We certify that the financial statement of Kildare County Council for the year ended 31st December 2009 as set out on pages 8 to 25 are in agreement with the books of account and have been prepared in accordance with the accounting requirements as directed by the Minister for the Environment, Heritage and Local Government. We have also taken reasonable steps for the prevention and detection of fraud and other irregularities.

Signed: Michael Hadzore  
Manager

Barbara Sweeney  
Acting Head of Finance

Dated: 15th June 2010

**Audit Opinion to be prepared separately and inserted**

# STATEMENT OF ACCOUNTING POLICIES

## 1. General

The accounts have been prepared in accordance with the Accounting Code of Practice on local authority accounting, as revised by the Department of Environment Heritage and Local Government at the 31<sup>st</sup> December 2009. Exceptions to this are stated in the Policies and Notes to the Accounts.

## 2. Replacement of Programme Group Structure

Prior to 2008 the Annual Financial Statements was presented in a programme group structure. In 2008 it has been replaced with a service-based structure. The comparison between the programme and the new service structure is as follows:

<b>Programme Structure</b>	<b>New Service Structure</b>
Programme Groups	Divisions
Programmes	Services
Sub-Programmes	Sub-services

The new service structure is a more up to date presentation of the key services provided by local authorities. Under the programme group structure overheads were allocated to programme group level. In the new service structure overheads are allocated to each service and identifies the full costs of the service.

## 3. Accruals

The revenue and capital accounts have been prepared on an accrual basis in accordance with the Code of Practice. Development Levies have been accounted for on accrual basis for the year 2009 in accordance with Department Guidelines.

## 4. Interest Charges

Loans payable can be divided into the following two categories:

- Mortgage related loans
- Non- mortgage related loans

### 4.1 Mortgage Related Loans

Mortgage related loans have a corresponding stream of income from long term advances (i.e. monies lent by the local authority to borrowers, for the purchase of houses). Only the interest element is charged or credited to the Income & Expenditure Statement.

## **4.2 Non Mortgage Related Loans**

Note 8 to the accounts sets out the types of borrowing under this heading. Loans relating to assets / grants, revenue funding, inter local authority will not have a corresponding stream of income. Bridging finance will eventually become part of permanent funding. Loans in respect of the other headings will have a corresponding value in Note 3.

## **5. Pensions**

Payments in respect of pensions and gratuities are charged to the revenue account in the accounting period in which the payments are made. The cost of salaries and wages in the accounts includes deductions in respect of superannuation (including Widows and Orphans) benefits. Such deductions are credited as receipts to the Income & Expenditure Statement. The requirements of current accounting standards relating to pensions and their application to local authority accounting is currently under consideration.

## **6. Agency and Other Services**

Expenditure on services provided or carried out on behalf of other local authorities is recouped at cost or in accordance with specific agreements.

## **7. Insurance**

The County Council operates an insurance excess of €6,300 on its Public Liability Policy based on a flat premium rate which has been in operation since 2002. The Employers Liability Policy operates on a retro based premium with no excess.

## **8. Provisions for Bad & Doubtful Debts**

Provision has been made in the relevant accounts for bad & doubtful debts.

## **9. Fixed Assets**

### **9.1 Classification of Assets**

Fixed Assets are classified into categories as set out in the balance sheet. A further breakdown by asset type is set out in note 1 to the accounts.

### **9.2 Recognition**

All expenditure on the acquisition or construction of fixed assets is capitalised on an accrual basis.

### 9.3 Measurement

A balance sheet incorporating all of the assets of the local authority was included for the first time in the Annual Financial Statement for 2003. The assets were valued on the basis of the 'Valuation Guideline' issued by the DoEHLG. All assets purchased or constructed as from 1/1/2004 have been included at historical cost. Accounting policies relating to leases are currently being developed and will be reflected in the financial statements for 2010.

### 9.4 Revaluation

As set out in the Accounting Code of Practice it will be the policy to revalue assets, where appropriate, at intervals of not more than five years. Due to their physical nature the vast majority of assets are unique to local authorities and are not subject to disposal. Some of the remaining general assets are subject to disposal and their valuation will be reviewed in 2010 to comply with current revaluation policy.

### 9.5 Disposals

In respect of disposal of assets, income is credited to a specific reserve and is generally applied in the purchase of new assets. Proceeds of the sale of local authority houses are to be applied as directed by the DEHLG.

### 9.6 Depreciation

Under the current method of accounting the charge for depreciation is offset by the amortisation of the source of funding for the asset. This would have had a neutral impact on the Income & Expenditure and consequently the charge for depreciation and the corresponding credit from amortisation is excluded from the Income & Expenditure Statement. All assets other than the road network, houses, buildings and heritage are depreciated.

The policies applied to assets subject to depreciation are as follows:

Asset Type	Bases	Depreciation (%) P.A
Plant & Machinery		
- Long life	SL	10
- Short life	SL	20
Equipment	SL	20
Furniture	SL	20
Playgrounds	SL	20
Parks	SL	2
Water Assets		
- Water schemes	SL	Asset life of 70 years
- Drainage schemes	SL	Asset life of 50 years
- Management assets	SL	Asset life of 20 years

The Council does not charge depreciation in the year of disposal and will charge a full years depreciation in the year of acquisition.

## **10. Government Grants**

Government grants are accounted for on an accrual basis. Grants received to cover day to day operations are credited to the Income & Expenditure Statement. Grants received , relating to the construction of assets , are shown as part of the income of work-in-progress. On completion of the project this income is transferred to a capitalisation account.

## **11. Development Debtors & Income**

All development debtors are now included in notes 3 & 5. Income from development contributions not due to be paid within the current year is deferred and shown in note 6.

## **12. Debt Redemption**

The proceeds from the early redemption of loans by borrowers, are applied in the redemption of mortgage related borrowings from the HFA and OPW.

## **13. Lease Schemes**

Rental payments under operating leases are charged to the Income & Expenditure. Assets acquired under a finance lease are included in fixed assets. The amount due on outstanding balances is shown under current liabilities and long-term creditors.

## **14. Stock**

Stocks are valued on an average cost basis.

## **15. Work-in-Progress & Preliminary Expenditure**

Work-in progress and preliminary expenditure is the accumulated historical cost of various capital related projects. The income accrued in respect of these projects is shown in the Balance Sheet as ‘ Income WIP’.

## **16. Debtors and Creditors**

### **16.1 Debtors**

At the close of the financial year, debtors represent income due but not yet received.

### **16.2 Creditors**

At the close of the financial year, creditors represent payments due in respect of goods received and services rendered but not yet paid.

## **17. Interest in Local Authority Companies**

The interest in the companies listed in Appendix 8 show that the interest is of a representational nature and not of financial nature. Interest in associated companies is included in Note 3.

**INCOME AND EXPENDITURE ACCOUNT STATEMENT  
FOR YEAR ENDED 31st DECEMBER 2009**

The Income and Expenditure Account Statement brings together all the revenue related income and expenditure. It shows the surplus/(deficit) for the year.

<b>Expenditure by Division</b>	<b>Note</b>	<b>Gross Expenditure 2009 €</b>	<b>Income 2009 €</b>	<b>Net Expenditure 2009 €</b>	<b>Net Expenditure 2008 €</b>
Housing and building		17,477,789	15,430,394	2,047,395	6,300,540
Road transport & safety		28,025,312	12,460,058	15,565,254	16,876,552
Water services		27,409,154	16,828,457	10,580,698	11,453,437
Development management		10,902,049	2,701,802	8,200,247	8,031,828
Environmental services		24,388,617	12,672,530	11,716,087	10,707,292
Recreation and amenity		8,374,092	757,151	7,616,941	7,885,606
Agriculture, education, health & welfare		11,732,699	10,946,502	786,197	1,423,148
Miscellaneous services		8,604,449	4,610,198	3,994,250	4,127,108
Central management charges		-	-	-	-
<b>Total Expenditure/Income</b>	<b>16-17</b>	136,914,161	76,407,093		
Net Cost of Divisions to be funded from Rates and Local Government Fund				60,507,068	66,805,511
Rates				38,904,433	38,784,510
Pension related deduction				1,887,497	-
Local government fund / general purpose grant				23,866,930	28,176,862
County charge				2,802,175	3,177,038
<b>Surplus/(Deficit) for Year before</b>				6,953,967	3,332,899
<b>Transfers from/(to) Reserves</b>		<b>15</b>		(6,186,166)	(2,523,003)
<b>Overall Surplus/(Deficit) for Year</b>				767,801	809,896
<b>General Reserve at 1st January</b>				(5,653,543)	(6,463,439)
<b>General Reserve at 31st December</b>				(4,885,742)	(5,653,543)

**Kildare County Council - L1**  
**Balance Sheet as at 31st December 2009**

	Notes	2009 €	2008 €
<b>Fixed Assets</b>	1		
Operational		588,602,130	542,290,332
Infrastructural		2,205,051,503	2,014,980,898
Community		802,809	681,719
Non-Operational		45,758	410,926
		<b>2,794,502,199</b>	<b>2,558,363,875</b>
<b>Work-in-Progress and Preliminary Expenses</b>	2	<b>603,899,485</b>	<b>496,647,687</b>
<b>Long Term Debtors</b>	3	<b>120,291,539</b>	<b>114,176,461</b>
<b>Current Assets</b>			
Stock	4	351,662	345,998
Trade Debtors and Prepayments	5	35,984,487	38,167,855
Bank Investments		28,000,000	25,000,000
Cash at Bank		3,344,570	-
Cash in Transit		13,702	13,702
Urban Account	7	-	1,070,221
		<b>67,694,421</b>	<b>64,597,776</b>
<b>Current Liabilities</b>			
Bank Overdraft		-	157,145
Creditors & Accruals	6	46,130,986	36,144,552
Urban Account	7	395,995	-
Finance Leases		-	-
		<b>46,526,981</b>	<b>36,301,697</b>
<b>Net Current Assets / (Liabilities)</b>		<b>21,167,440</b>	<b>28,296,079</b>
<b>Creditors (Amounts greater than one year)</b>			
Loans Payable	8	164,041,579	171,974,584
Finance Leases		-	-
Refundable Deposits	9	2,522,149	2,996,557
Other		-	-
		<b>166,563,728</b>	<b>174,971,141</b>
<b>Net Assets / (Liabilities)</b>		<b>3,373,296,935</b>	<b>3,022,512,961</b>
<b>Financed By</b>			
Capitalisation Account	10	2,794,502,199	2,558,363,875
Income WIP	2	580,724,268	472,264,884
Specific Revenue Reserve		1,792,522	1,792,522
General Revenue Reserve		(4,885,742)	(5,653,543)
Other Balances	11	1,163,688	(4,254,777)
<b>Total Reserves</b>		<b>3,373,296,935</b>	<b>3,022,512,961</b>

## 1. Fixed Assets

	Land	Parks	Housing	Buildings	Plant and Machinery (Long and Short Life)	Computers, Furniture and Equipment	Heritage	Roads and Infrastructure	Water and Sewerage Sewerage Network	Total
Costs	€	€	€	€	€	€	€	€	€	€
Accumulated Costs @ 01/01	28,877,450	-	398,364,562	112,505,016	7,117,666	2,473,285	649,975	1,735,279,274	452,214,114	2,737,481,342
Additions - Purchased	150,000	-	18,137,873	-	644,388	-	121,090	-	-	19,053,351
Additions - Transfer WIP	-	-	13,300,000	-	-	-	-	-	-	13,300,000
Disposals	(2,964,279)	-	-	(934,700)	-	-	-	-	-	(3,898,979)
Revaluation	-	-	-	-	-	-	-	-	-	-
Historical Cost Adjustments	12,400,000	-	7,009,640	(840,000)	-	-	-	-	337,265,795	355,835,434
<b>Accumulated Costs @ 31/12/2009</b>	<b>38,463,171</b>	<b>-</b>	<b>436,812,075</b>	<b>110,730,316</b>	<b>7,762,054</b>	<b>2,473,285</b>	<b>771,065</b>	<b>1,735,279,27</b>	<b>789,479,909</b>	<b>3,121,771,148</b>
<b><u>Depreciation</u></b>										
Accumulated Depreciation @ 01/01	-	-	-	-	4,797,591	1,807,387	-	-	172,512,490	179,117,467
Provision for Year	-	-	-	-	475,474	480,817	-	-	147,195,190	148,151,482
Disposals	-	-	-	-	-	-	-	-	-	-
<b>Accumulated Depreciation @ 31/12/2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,273,065</b>	<b>2,288,204</b>	<b>-</b>	<b>-</b>	<b>319,707,680</b>	<b>327,268,949</b>
<b>Net Book Value @ 31/12/2009</b>	<b>38,463,171</b>	<b>-</b>	<b>436,812,075</b>	<b>110,730,316</b>	<b>2,488,989</b>	<b>185,081</b>	<b>771,065</b>	<b>1,735,279,274</b>	<b>469,772,229</b>	<b>2,794,502,199</b>
Net Book Value @ 31/12/2008	28,877,450	-	398,364,562	112,505,016	2,320,076	665,899	649,975	1,735,279,274	279,701,624	2,558,363,875
<b><u>Net Book Value by Category</u></b>										
Operational	38,431,427	-	436,812,075	110,715,614	2,473,119	169,894	-	-	-	588,602,130
Infrastructural	-	-	-	-	-	-	-	1,735,279,274	469,772,229	2,205,051,503
Community	31,744	-	-	-	-	-	771,065	-	-	802,809
Non-Operational	-	-	-	14,702	15,870	15,187	-	-	-	45,758
<b>Net Book Value @ 31/12/2009</b>	<b>38,463,171</b>	<b>-</b>	<b>436,812,075</b>	<b>110,730,316</b>	<b>2,488,989</b>	<b>185,081</b>	<b>771,065</b>	<b>1,735,279,27</b>	<b>469,772,229</b>	<b>2,794,502,199</b>

## 2. Work in Progress and Preliminary Expenses

A summary of work in progress and preliminary expenses is as follows:

	<b>Funded</b>	<b>Unfunded</b>	<b>Total</b>	<b>Total</b>
	<b>2009</b>	<b>2009</b>	<b>2009</b>	<b>2008</b>
<b><u>Expenditure</u></b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Work in Progress	572,764,856	631,996	573,396,852	474,270,582
Preliminary Expenses	30,029,356	473,277	30,502,633	22,377,105
<b>Total Expenditure</b>	<b>602,794,212</b>	<b>1,105,273</b>	<b>603,899,485</b>	<b>496,647,687</b>
<b><u>Income</u></b>				
Work in Progress	551,296,493	512,487	551,808,980	450,842,924
Preliminary Expenses	28,479,430	435,858	28,915,288	21,421,960
<b>Total Receipts</b>	<b>579,775,923</b>	<b>948,345</b>	<b>580,724,268</b>	<b>472,264,884</b>
<b><u>Net Expended</u></b>				
Work in Progress	21,468,363	119,509	21,587,872	23,427,658
Preliminary Expenses	1,549,926	37,419	1,587,345	955,145
<b>Net Over/(Under) Expenditure</b>	<b>23,018,289</b>	<b>156,928</b>	<b>23,175,217</b>	<b>24,382,803</b>

### 3. Long Term Debtors

A breakdown of long term debtors is as follows:

	2009	2009	2009	2009	2009	2009	2008
	Balance @	Loans	Instalment	Early	Other	Balance @	Balance @
	01/01/2009	Issued		Redemptions	Adjustments	31/12/2009	31/12/2008
	€	€	€	€	€	€	€
Long Term Mortgage Advances *	36,939,730	2,013,008	(1,627,738)	(484,874)	-	36,840,126	36,939,730
Tenant Purchase Advances	531,594	-	(72,437)	(9,435)	-	449,722	531,594
Shared Ownership Rented Equity	27,695,840	1,737,815	-	(385,209)	(505,121)	28,543,324	27,695,840
	65,167,164	3,750,823	(1,700,175)	(879,519)	(505,121)	65,833,172	65,167,164
Voluntary Housing						44,777,667	39,539,129
Inter Local Authority Loans						-	-
Long Term Investments - Cash						-	-
Long Term Investments - Associated Companies						100	100
Development Levies - Long Term						13,280,600	12,970,068
Other						-	-
						123,891,539	117,676,461
Less: Current Portion of Long Term Debtors						(3,600,000)	(3,500,000)
<b>Total amounts falling due after one year</b>						<b>120,291,539</b>	<b>114,176,461</b>

\* Includes HFA agency loans

## 4. Stocks

(a) A summary of stock is as follows:

	2009	2008
	€	€
Central Stores	323,604	316,680
Other Depots	28,058	29,318
<b>Total</b>	<b>351,662</b>	<b>345,998</b>

(b) A summary of the movement in stock is as follows:

	2009	2008
	€	€
Opening Stock at 1 January	345,998	291,495
Purchases	1,351,292	1,609,540
Returns to Stores	6,064	10,414
Issues from Stores	(1,333,819)	(1,571,056)
Stock Take Adjustments	-	5,604
Other Adjustments	(17,873)	-
<b>Closing Stock at 31st December</b>	<b>351,662</b>	<b>345,998</b>

## 5. Trade Debtors and Prepayments

A breakdown of debtors and prepayments is as follows:

	2009	2008
	€	€
Government Debtors	233,634	1,881,242
Commercial Debtors	12,739,150	9,368,645
Non-Commercial Debtors	4,036,997	3,714,421
Development Debtors	8,521,025	7,131,766
Other Local Authorities	85,105	49,625
TRS Refundable	79,203	67,240
Agent Works Recoupable	12,422,438	13,116,828
Other	3,002,783	3,149,314
Add: Current Portion of Long Term Debtors	3,600,000	3,500,000
<b>Total Gross Debtors</b>	<b>44,720,335</b>	<b>41,979,081</b>
Less: Provision for Doubtful Debts	(9,240,418)	(5,673,076)
<b>Total Trade Debtors</b>	<b>35,479,917</b>	<b>36,306,005</b>
Prepayments	504,570	1,861,850
<b>Total</b>	<b>35,984,487</b>	<b>38,167,855</b>

## 6. Creditors and Accruals

A breakdown of creditors and accruals is as follows:

	<b>2009</b>	<b>2008</b>
	€	€
Trade Creditors	1,401,147	282,454
Grants	1,320	836
Revenue Commissioners	7,138,776	3,974,170
Other Local Authorities	33,000	-
Other Creditors	203,267	1,459
	<b>8,777,510</b>	<b>4,258,919</b>
Deferred Income	15,780,600	16,687,674
Accruals	16,637,876	10,332,959
Add: Current Portion of Loans Payable	4,935,000	4,865,000
<b>Total</b>	<b>46,130,986</b>	<b>36,144,552</b>

## 7. Urban Account

A summary of the Urban account is as follows:

	<b>2009</b>	<b>2008</b>
	€	€
Opening Balance at 1st January	1,070,221	666,913
Charge for Year	2,802,175	3,177,038
Paid/(Received)	(4,268,391)	(2,773,730)
<b>Balance at 31st December</b>	<b>(395,995)</b>	<b>1,070,221</b>

## 8. Loans Payable

### (a) Movement in Loans Payable

	<b>2009</b>	<b>2009</b>	<b>2009</b>	<b>2009</b>	<b>2008</b>
	<b>HFA</b>	<b>OPW</b>	<b>Other</b>	<b>Total</b>	<b>Total</b>
	€	€	€	€	€
Opening Balance	145,481,972	351,257	31,006,355	176,839,584	148,908,251
Borrowings	14,826,488	-	-	14,826,488	30,892,867
Repayment of Principal	(3,131,413)	(233,668)	(1,592,603)	(4,957,684)	(3,377,991)
Early Redemptions	(17,576,972)	-	-	(17,576,972)	-
Other Adjustments	(154,837)	-	-	(154,837)	416,457
<b>Balance @ 31 December</b>	<b>139,445,238</b>	<b>117,589</b>	<b>29,413,752</b>	<b>168,976,579</b>	<b>176,839,584</b>
Less: Current Portion of Loans Payable				4,935,000	4,865,000
<b>Total amounts falling due after one year</b>				<b>164,041,579</b>	<b>171,974,584</b>

## 8. Loans Payable

### (b) Application of Loans

	<b>2009 HFA €</b>	<b>2009 OPW €</b>	<b>2009 Other €</b>	<b>2009 Total €</b>	<b>2008 Total €</b>
<b><u>Mortgage</u></b>					
Mortgage Loans *	28,963,742	94,527	-	29,058,269	30,790,709
<b><u>Non Mortgage</u></b>					
Assets/Grants	24,368,167	23,062	29,413,752	53,804,981	53,734,896
Revenue Funding	-	-	-	-	-
Bridging Finance	17,119,503	-	-	17,119,503	28,043,787
Recoupable	-	-	-	-	-
Shared Ownership Rented Equity	24,216,160	-	-	24,216,160	24,731,063
Inter-Local Authority	-	-	-	-	-
Voluntary Housing	44,777,667	-	-	44,777,667	39,539,129
<b>Balance @ 31 December</b>	<b>139,445,239</b>	<b>117,589</b>	<b>29,413,752</b>	<b>168,976,580</b>	<b>176,839,584</b>
Less: Current Portion of Loans Payable				4,935,000	4,865,000
<b>Total Amounts Due after one year</b>				<b>164,041,580</b>	<b>171,974,584</b>

\* Includes HFA Agency Loans

## 9. Refundable Deposits

The movement in refundable deposits is as follows:

	<b>2009 €</b>	<b>2008 €</b>
Opening Balance at 1st January	2,996,556	2,923,824
Deposits received	33,350	421,019
Deposits repaid	(507,757)	(348,286)
<b>Closing Balance at 31st December</b>	<b>2,522,149</b>	<b>2,996,557</b>

## 10. Capitalisation Account

The capitalisation account shows the funding of the assets as follows:

	2009 Balance @ 01/01/2009 €	2009 Purchased €	2009 Transfers WIP €	2009 Disposals €	2009 Revaluation €	2009 Historical Cost Adjustments €	2009 Balance @ 31/12/2009 €	2008 Balance @ 31/12/2008 €
Grants	286,157,581	18,844,723	13,300,000	-	-	-	318,302,304	286,157,581
Loans	38,025,000	150,000	-	(2,961,464)	-	-	35,213,536	38,025,000
Leases	-	-	-	-	-	-	-	-
Revenue Funded	5,645,178	42,537	-	-	-	-	5,687,715	5,645,178
Development Levies	1,967,995	16,090	-	-	-	-	1,984,085	1,967,995
Tenant Purchase Annuities Unfunded	-	-	-	-	-	-	-	-
Historical	2,364,153,206	-	-	(937,515)	-	355,835,434	2,719,051,125	2,364,153,206
Other	41,532,382	-	-	-	-	-	41,532,382	41,532,382
<b>Total Gross Funding</b>	<b>2,737,481,342</b>	<b>19,053,351</b>	<b>13,300,000</b>	<b>(3,898,979)</b>	-	<b>355,835,434</b>	<b>3,121,771,148</b>	<b>2,737,481,342</b>
Less: Amortised							(327,268,949)	(179,117,467)
<b>Total *</b>							<b>2,794,502,199</b>	<b>2,558,363,875</b>

\* As per note 1

## 11. Other Balances

	Note	2009 Balance @ 01/01/2009 €	2009 * Capital Reclassification €	2009 Expenditure €	2009 Income €	2009 Transfer from Revenue €	2009 Transfer to Revenue €	2009 Internal Transfers €	2009 Balance @ 31/12/2009 €	2008 Balance @ 31/12/2008 €
A breakdown of other balances is as follows:										
<b>Tenant Purchase Annuities</b>										
- Realised	(a)	749,634	-	-	133,042	-	-	(73,026)	809,650	749,634
- UnRealised	(b)	531,594	-	81,872	-	-	-	-	449,722	531,594
<b>Development Levies</b>	(c) & (o)	34,781,944	-	356,663	10,285,443	-	-	(19,398,831)	25,311,892	34,781,944
<b>Unfunded Balances</b>										
- Project	(d)	(7,947,497)	-	108,077	347,000	383,756	-	464,315	(6,860,503)	(7,947,497)
- Non-Project	(e)	16,883,109	-	492,960	162,774	96,714	-	(657,668)	15,991,970	16,883,109
<b>Funded Balances</b>										
- Project	(f)	(12,014,175)	(333,624)	30,805,152	35,284,462	365,247	-	(3,385,821)	(10,889,062)	(12,014,175)
- Non-Project	(g)	11,799,619	-	22,811,920	17,505,101	3,249,604	-	16,138,769	25,881,174	11,799,619
<b>Other Balances</b>										
- Assets	(h)	2,829,137	-	28,390	-	64,100	-	-	2,864,847	2,829,137
- Insurance Fund	(i)	935,146	-	-	-	-	-	-	935,146	935,146
- General	(j)	-	-	-	-	-	-	-	-	-
<b>Net Capital Balances</b>		<b>48,548,511</b>	<b>(333,624)</b>	<b>54,685,033</b>	<b>63,717,823</b>	<b>4,159,422</b>	<b>-</b>	<b>(6,912,262)</b>	<b>54,494,837</b>	<b>48,548,511</b>
Non Mortgage Loans - Principal to be Amortised	(k)								(53,804,980)	(53,734,895)
Lease Repayment - Principal to be Amortised	(l)								-	-
Historical Opening Mortgage Funding Surplus/(Deficit)	(m)								1,406,726	1,815,738
Shared Ownership Rented Equity Account	(n)								(932,994)	(884,231)
Reserves - Associated Companies									100	100
Other									-	-
<b>Total Other Balances</b>									<b>1,163,688</b>	<b>(4,254,777)</b>

\* Capital re-classification represents the change in status and/or funding of opening capital balances.

Note (a) Accrued Repayments of annuities by borrowers who have purchased local authority houses.

Note (b) Future repayments of annuities by borrowers, not yet due, who have purchased local authority houses.

Note (c) Development contributions to be applied to either specific or general developments.

Note (d) Balances relating to completed asset codes for which funding has yet to be identified.

Note (e) Balances relating to capital codes not resulting in assets for which funding has yet to be identified.

Note (f) Balances relating to completed asset codes for which funding has been identified but not yet received.

Note (g) Balances relating to capital codes not resulting in assets for which funding has been identified but not yet received.

Note (h) Relates to reserves provisions and advance funding for future Local Authority assets.

Note (i) Relates to reserves provisions for future insurance liabilities.

Note (j) Relates to reserve provisions and miscellaneous credit balances.

Note (k) Both the principal and interest of non-mortgage loans are funded through the Income and Expenditure account. This represents the outstanding principal on all such loans.

Note (l) Similar to (k), it represents the future lease liability that remains to be funded.

Note (m) Relates to the funding position on the Mortgage Loan book on change to Balance Sheet accounting, net of timing differences and subsequent write offs to Revenue.

Note (n) Under the shared ownership scheme both the equity element and the corresponding borrowings are indexed linked to the CPI. This reserve represents the cumulative difference between the value of both indexations and can be attributed mainly to timing differences.

Note (o) Provision has not been made in the Annual Financial Statement in respect of the associated commitment/liabilities for the spending of these development contributions.

## 12. Capital Account Analysis

The capital account has been de-aggregated and is comprised of the following accounts in the balance sheet as follows:

	<b>2009</b>	<b>2008</b>
	€	€
Net WIP and Preliminary Expenses (Note 2)	(23,175,217)	(24,382,803)
Net Capital Balances (Note 11)	54,494,837	48,548,511
Net Agency Works Recoupable (Note 5)	(12,422,438)	(13,116,828)
<b>Capital Balance Surplus/(Deficit) @ 31st December</b>	<b>18,897,182</b>	<b>11,048,880</b>

A summary of the changes in the Capital account (see Appendix 6) is as follows:

Opening Balance @ 1st January	11,048,881	(1,498,912)
Expenditure	187,407,377	249,094,196
<b><u>Income</u></b>		
- Grants	157,120,647	190,610,518
- Loans	11,265,443	15,292,485
- Other	21,850,680	54,267,846
<b>Total Income</b>	<b>190,236,770</b>	<b>260,170,849</b>
Net Revenue Transfers	5,018,908	1,471,140
<b>Closing Balance @ 31st December</b>	<b>18,897,182</b>	<b>11,048,880</b>

## 13. Mortgage Loan Funding Position

The mortgage loan funding position on the balance sheet at year-end is as follows:

	<b>2009</b>	<b>2009</b>	<b>2009</b>	<b>2008</b>
	€	€	€	€
	<b>Loan Annuity</b>	<b>Rented Equity</b>	<b>Total</b>	<b>Total</b>
Mortgage Loans/Equity Receivable (Note 3)	36,840,126	28,543,324	65,383,450	64,635,570
Mortgage Loans/Equity Payable (Note 8)	(29,058,269)	(24,216,160)	(53,274,429)	(55,521,772)
<b>Surplus/(Deficit) in Funding @ 31/12</b>	<b>7,781,857</b>	<b>4,327,164</b>	<b>12,109,021</b>	<b>9,113,798</b>

**NOTE: Cash on Hand relating to Redemptions and Relending**

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## 14. Summary of Plant and Materials Account

A summary of the operations of the Plant and Materials account is as follows:

	<b>Plant</b>	<b>Materials</b>	<b>Total</b>	<b>Total</b>
	<b>2009</b>	<b>2009</b>	<b>2009</b>	<b>2008</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Charged to Jobs	3,894,396	-	3,894,396	4,921,610
Expenditure	(3,444,797)	551	(3,444,246)	(4,024,483)
Surplus/(Deficit) before Transfers	449,599	551	450,150	897,127
Transfer to/from Reserves	-	-	-	(246,205)
<b>Surplus/(Deficit) for Year</b>	<b>449,599</b>	<b>551</b>	<b>450,150</b>	<b>650,922</b>

## 15. Analysis of Transfers to/from Reserves

A summary of the transfers to/from reserves is as follows:

	<b>2009</b>	<b>2009</b>	<b>2009</b>	<b>2008</b>
	<b>Transfers</b>	<b>Transfers</b>	<b>Net</b>	<b>Net</b>
	<b>From</b>	<b>To</b>	<b>Reserves</b>	<b>Reserves</b>
	<b>Reserves</b>	<b>Reserves</b>	<b>€</b>	<b>€</b>
	<b>€</b>	<b>€</b>		
Loan Repayment Reserve	-	(1,598,880)	(1,598,880)	(1,484,385)
Lease Repayment Reserve	-	-	-	-
Historical Mortgage Funding Write-off	431,622	-	431,622	431,622
Development Levies	-	-	-	-
Other	182,391	(5,201,299)	(5,018,908)	(1,470,240)
<b>Surplus/(Deficit) for Year</b>	<b>614,013</b>	<b>(6,800,179)</b>	<b>(6,186,166)</b>	<b>(2,523,003)</b>

## 16. Analysis of Revenue Income

A summary of the major sources of revenue income is as follows:

	Appendix No	2009		2008	
		€	%	€	%
State Grants and Subsidies	3	31,138,065	21.6%	33,737,284	22.2%
Contributions from other LAs		2,710,794	1.9%	2,406,202	1.6%
Goods and Services	4	42,558,235	29.6%	45,404,728	29.9%
		<b>76,407,094</b>	<b>53.1%</b>	<b>81,548,213</b>	<b>53.8%</b>
Local Government Fund - General Purpose Grant		23,866,930	16.6%	28,176,862	18.6%
Pension Levy		1,887,497	1.3%	-	0.0%
Rates		38,904,433	27.0%	38,784,510	25.6%
County Charge (Inc)		2,802,175	1.9%	3,177,038	2.1%
<b>Total Income</b>		<b>143,868,129</b>	<b>100.0</b>	<b>151,686,623</b>	<b>100.0</b>

## 17. Over/Under Expenditure

The difference between the adopted budget and the actual outturn is respect of both expenditure and income is as follows:

	Expenditure	Income	Net Position
	(Over)/Under	Over/(Under)	
	Budget	Budget	
	2009	2009	2009
	€	€	€
Housing and building	5,096,012	(1,535,522)	3,560,490
Road transport & safety	2,247,837	(3,437,089)	(1,189,252)
Water services	(1,840,433)	2,680,708	840,275
Development management	469,239	(323,957)	145,283
Environmental services	(3,311,624)	2,359,320	(952,304)
Recreation and amenity	(20,986)	(191,149)	(212,136)
Agriculture, education, health & welfare	(3,305,857)	3,745,210	439,353
Miscellaneous services	(2,166,183)	3,425,781	1,259,598
<b>Total Divisions Excluding Transfers</b>	<b>(2,831,995)</b>	<b>6,723,303</b>	<b>3,891,309</b>
Transfers from/(to) reserves	(1,850,278)	317,013	(1,533,265)
<b>Total Divisions Including Transfers</b>	<b>(4,682,273)</b>	<b>7,040,316</b>	<b>2,358,043</b>
County charge	-	(474,437)	(474,437)
Local government fund / general purpose grant	-	(2,575,669)	(2,575,669)
Pension levy	-	1,887,497	1,887,497
Rates	-	(727,633)	(727,633)
Dr/Cr balance			300,000
<b>Surplus/(Deficit) for Year</b>			<b>767,801</b>

**APPENDIX 1**  
**ANALYSIS OF EXPENDITURE**  
**FOR YEAR ENDED 31ST DECEMBER 2009**

	<b>2009</b>	<b>2008</b>
	<b>€</b>	
<b><u>Payroll</u></b>		
- Salary & Wages	43,061,714	43,847,278
- Other Costs	5,229,710	5,739,514
- Pensions & Gratuities	1,567,882	663,208
<b>Total</b>	<b>49,859,306</b>	<b>50,250,000</b>
<b><u>Operational Expenses</u></b>		
- Purchase of Equipment	2,261,833	2,652,094
- Repairs & Maintenance	2,658,992	3,192,188
- Contract Payments	5,732,980	5,594,059
- Agency Services	14,676,092	15,844,997
- Machinery Yard Charges & Plant Hire	8,221,519	10,370,189
- Materials & Stores Issues	3,716,309	6,515,018
- Payments of Grants	8,464,000	10,960,802
- Member Costs	208,972	192,106
- Travelling & Subsistence Allowances	1,388,144	2,032,661
- Consultancy & Professional Fees	1,660,164	1,902,248
- Energy	5,858,371	5,638,818
- Other	6,328,187	5,362,427
<b>Total</b>	<b>61,175,563</b>	<b>70,257,606</b>
<b><u>Administration Expenses</u></b>		
- Communications	762,697	946,570
- Training & Recruitment	630,079	902,955
- Printing & Stationery	1,096,390	1,505,259
- Contributions to Other Bodies	6,339,297	6,205,032
- Other Administration Expenses	2,856,171	2,638,874
<b>Total</b>	<b>11,684,635</b>	<b>12,198,691</b>
<b><u>Establishment Expenses</u></b>		
- Rent & Rates	1,018,863	1,162,425
- Other Establishment Expenses	2,973,879	4,643,424
<b>Total</b>	<b>3,992,741</b>	<b>5,805,849</b>
<b>Financial Expenses</b>	<b>9,411,778</b>	<b>9,122,223</b>
<b>Miscellaneous</b>	<b>790,137</b>	<b>719,355</b>
<b>Total Expenditure</b>	<b>136,914,161</b>	<b>148,353,724</b>

## Appendix 2

### SERVICE DIVISION A Housing and Building

Service	EXPENDITURE		INCOME		TOTAL
	TOTAL	State Grants and Subsidies	Provision of Goods and Services	Contributions from other Local Authorities	
A01 Maintenance & Improvement of LA Housing Units	3,536,432	268,745	5,987,337	-	6,256,082
A02 Housing Assessment, Allocation and Transfer	442,062	-	101,863	-	101,863
A03 Housing Rent and Tenant Purchase Administration	832,894	-	40,458	-	40,458
A04 Housing Community Development Support	566,786	35,553	18,492	-	54,045
A05 Administration of Homeless Service	437,487	249,283	4,526	-	253,809
A06 Support to Housing Capital Prog.	4,424,531	1,290,095	111,244	-	1,401,339
A07 RAS Programme	2,274,212	2,389,420	350,701	-	2,740,121
A08 Housing Loans	3,423,062	261,786	2,627,825	-	2,889,611
A09 Housing Grants	1,540,324	1,686,587	6,479	-	1,693,066
<b>TOTAL</b>	<b>17,477,789</b>	<b>6,181,469</b>	<b>9,248,925</b>	<b>-</b>	<b>15,430,394</b>

**SERVICE DIVISION B**  
**Road Transport & Safety**

Service	EXPENDITURE		INCOME		TOTAL
	TOTAL	State Grants and Subsidies	Provision of Goods and Services	Contributions from other Local Authorities	
B01 NP Road - Maintenance and Improvement	1,580,725	1,299,462	20,132	-	1,319,594
B02 NS Road - Maintenance and Improvement	263,587	181,086	4,481	-	185,567
B03 Regional Road - Maintenance and Improvement	6,355,446	995,688	115,218	-	1,110,906
B04 Local Road - Maintenance and Improvement	9,015,981	5,640,372	133,054	-	5,773,426
B05 Public Lighting	3,241,255	560,000	34,200	-	594,200
B06 Traffic Management Improvement	1,144,961	389,625	21,400	-	411,026
B07 Road Safety Engineering Improvement	134,121	150,000	-	-	150,000
B08 Road Safety Promotion & Education	986,948	66,525	95,836	-	162,361
B09 Car Parking	1,294,578	-	1,808,226	-	1,808,226
B10 Support to Roads Capital Prog	3,436,974	-	614,793	-	614,793
B11 Agency & Recoupable Services	570,736	101,130	228,829	-	329,959
<b>TOTAL</b>	<b>28,025,312</b>	<b>9,383,889</b>	<b>3,076,169</b>	<b>-</b>	<b>12,460,058</b>

**SERVICE DIVISION C**

**Water Services**

<b>Service</b>	<b>EXPENDITURE</b>		<b>INCOME</b>		<b>TOTAL</b>
	<b>TOTAL</b>	<b>State Grants and Subsidies</b>	<b>Provision of Goods and Services</b>	<b>Contributions from other Local Authorities</b>	
C01 Water Supply	11,658,904	38,454	10,803,299	835,505	11,677,257
C02 Waste Water Treatment	12,990,254	2,826,366	1,101,729	1,003,774	4,931,869
C03 Collection of Water and Waste Water Charges	1,555,721	-	17,335	-	17,335
C04 Public Conveniences	74,576	-	2,300	-	2,300
C05 Admin of Group and Private Installations	398,932	137,992	8,811	-	146,803
C06 Support to Water Capital Programme	730,767	-	52,892	-	52,892
<b>TOTAL</b>	<b>27,409,154</b>	<b>3,002,812</b>	<b>11,986,366</b>	<b>1,839,279</b>	<b>16,828,457</b>

**SERVICE DIVISION D**  
**Development Management**

Service	EXPENDITURE		INCOME		TOTAL
	TOTAL	State Grants and Subsidies	Provision of Goods and Services	Contributions from other Local Authorities	
D01 Forward Planning	1,217,224	-	23,296	-	23,296
D02 Development Management	4,751,195	-	1,173,962	87,348	1,261,310
D03 Enforcement	1,031,713	-	295,686	-	295,686
D04 Industrial and Commercial Facilities	276,648	-	6,403	-	6,403
D05 Tourism Development and Promotion	110,856	-	-	-	-
D06 Community and Enterprise Function	1,306,470	405,110	66,563	842	472,515
D07 Unfinished Housing Estates	598,326	-	26,985	-	26,985
D08 Building Control	487,497	-	31,388	-	31,388
D09 Economic Development and Promotion	92,095	-	4,227	-	4,227
D11 Heritage and Conservation Services	680,118	296,042	9,187	5,803	311,031
D12 Agency & Recoupable Services	349,905	-	268,961	-	268,961
<b>TOTAL</b>	<b>10,902,049</b>	<b>701,152</b>	<b>1,906,658</b>	<b>93,992</b>	<b>2,701,802</b>

**SERVICE DIVISION E**  
**Environmental Services**

Service	EXPENDITURE		INCOME		TOTAL
	TOTAL	State Grants and Subsidies	Provision of Goods and Services	Contributions from other Local Authorities	
E01 Landfill Operation and Aftercare	3,351,012	-	539,836	-	539,836
E02 Recovery & Recycling Facilities Operations	2,377,977	413,725	1,401,958	-	1,815,683
E04 Provision of Waste to Collection Services	4,672,362	-	4,896,050	-	4,896,050
E05 Litter Management	619,020	7,000	139,142	150	146,292
E06 Street Cleaning	1,947,407	-	52,773	-	52,773
E07 Waste Regulations, Monitoring and Enforcement	3,973,291	121,000	3,922,105	-	4,043,105
E08 Waste Management Planning	44,499	-	1,327	-	1,327
E09 Maintenance of Burial Grounds	326,098	-	334,904	-	334,904
E10 Safety of Structures and Places	276,672	90,060	8,211	-	98,271
E11 Operation of Fire Service	5,297,395	135,826	285,373	10,000	431,199
E12 Fire Prevention	355,889	-	258,976	-	258,976
E13 Water Quality, Air and Noise Pollution	1,146,995	-	54,117	-	54,117
<b>TOTAL</b>	<b>24,388,617</b>	<b>767,610</b>	<b>11,894,770</b>	<b>10,150</b>	<b>12,672,530</b>

**SERVICE DIVISION F  
Recreation and Amenity**

Service	EXPENDITURE		INCOME		TOTAL
	TOTAL	State Grants and Subsidies	Provision of Goods and Services	Contributions from other Local Authorities	
F01 Leisure Facilities Operations	1,102,578	-	402,278	35,000	437,278
F02 Operation of Library and Archival Service	5,404,486	-	200,872	-	200,872
F03 Outdoor Leisure Areas Operations	654,804	-	10,659	-	10,659
F04 Community Sport and Recreational Development	351,822	-	1,182	-	1,182
F05 Operation of Arts Programme	860,401	84,359	22,801	-	107,160
<b>TOTAL</b>	<b>8,374,092</b>	<b>84,359</b>	<b>637,792</b>	<b>35,000</b>	<b>757,151</b>

**SERVICE DIVISION G  
Agriculture, Education, Health & Welfare**

Service	EXPENDITURE		INCOME		TOTAL
	TOTAL	State Grants and Subsidies	Provision of Goods and Services	Contributions from other Local Authorities	
G01 Land Drainage Costs	661	-	-	-	-
G04 Veterinary Service	526,082	273,781	132,384	-	406,165
G05 Educational Support Services	10,869,957	10,533,468	6,870	-	10,540,337
G06 Agency & Recoupable Services	336,000	-	-	-	-
<b>TOTAL</b>	<b>11,732,699</b>	<b>10,807,248</b>	<b>139,254</b>	<b>-</b>	<b>10,946,502</b>

**SERVICE DIVISION H**  
**Miscellaneous Services**

Service	EXPENDITURE		INCOME		TOTAL
	TOTAL	State Grants and Subsidies	Provision of Goods and Services	Contributions from other Local Authorities	
H01 Profit & Loss Machinery Account	(535,347)	-	-	-	-
H02 Profit & Loss Stores Account	243	-	-	-	-
H03 Administration of Rates	2,539,247	-	1,370,503	-	1,370,503
H04 Franchise Costs	418,555	-	32,659	-	32,659
H05 Operation of Morgue and Coroner Expenses	246,791	-	1,055	-	1,055
H06 Weighbridges	7,912	-	-	-	-
H09 Local Representation & Civic Leadership	1,880,853	-	9,382	-	9,382
H10 Motor Taxation	2,112,167	53,359	51,120	-	104,479
H11 Agency & Recoupable Services	1,934,028	156,166	2,203,581	732,373	3,092,120
<b>TOTAL</b>	<b>8,604,449</b>	<b>209,525</b>	<b>3,668,301</b>	<b>732,373</b>	<b>4,610,198</b>
<b>OVERALL TOTAL DIVISIONS</b>	<b>136,914,161</b>	<b>31,138,064</b>	<b>42,558,235</b>	<b>2,710,794</b>	<b>76,407,093</b>

## APPENDIX 3

### ANALYSIS OF INCOME FROM GRANTS AND SUBSIDIES

	<b>2009</b>	<b>2008</b>
	€	€
<b>Department of the Environment, Heritage, and Local Government</b>		
Road Grants	147,000	-
Housing Grants & Subsidies	6,173,919	6,959,939
Water Services Group Schemes	2,964,598	2,118,947
Environmental Protection/Conservation Grants	677,551	683,568
Miscellaneous	559,667	841,010
	<b>10,522,734</b>	<b>10,603,464</b>
<b>Other Departments and Bodies</b>		
Road Grants	9,236,889	13,371,379
Higher Education Grants	5,446,048	4,443,869
VEC Pensions and Gratuities	5,087,420	3,916,117
Community Employment Schemes	41,485	40,000
Civil Defence	90,060	89,988
Miscellaneous	713,430	1,272,466
	<b>20,615,331</b>	<b>23,133,819</b>
<b>TOTAL</b>	<b>31,138,065</b>	<b>33,737,284</b>

APPENDIX 4  
ANALYSIS OF INCOME FROM GOODS AND

	<b>2009</b>	<b>2008</b>
	€	€
Housing Rent	6,191,352	5,532,702
Housing Loans Interest & Charges	2,133,583	3,522,415
Commercial Water	10,601,323	10,327,312
Domestic Refuse	4,851,481	5,828,566
Commercial Refuse	1,195,606	1,387,967
Planning Fees	1,332,797	2,053,152
Parking Fees/Charges	1,803,188	1,691,368
Recreation & Amenity Activities	351,965	764,570
Library Fees & Fines	87,032	96,913
Agency Services	72,252	202,400
Pension Contributions	1,907,041	1,964,594
Property Rental & Leasing of Land	146,432	114,707
Landfill Charges	14,196	19,984
Fire Charges	303,228	421,829
NPPR	1,451,840	-
Miscellaneous Inc - Goods & Services	10,114,919	11,476,249
	<b>42,558,235</b>	<b>45,404,728</b>

**APPENDIX 5**  
**SUMMARY OF CAPITAL EXPENDITURE AND INCOME**

<b><u>EXPENDITURE</u></b>	<b>2009</b>	<b>2008</b>
	<b>€</b>	<b>€</b>
Payments to Contractors	103,337,404	170,825,733
Purchase of Land	14,302,641	26,841,683
Purchase of Other Assets	31,756,344	12,147,971
Consultancy & Professional Fees	16,720,629	16,818,162
Other	21,290,358	22,460,646
<b>Total Expenditure (Net of Internal Transfers)</b>	<b>187,407,376</b>	<b>249,094,195</b>
Transfers to Revenue	-	4,159,525
<b>Total Expenditure (Including Transfers) *</b>	<b>187,407,376</b>	<b>253,253,720</b>
<b><u>INCOME</u></b>		
Grants	157,120,647	190,610,518
Non Mortgage Loans	11,265,443	15,292,485
Other Income		
Development Contributions	10,432,445	17,550,933
Property Disposals - Land	3,147,397	465,000
- LA Housing	110,800	1,221,431
- Other	-	4,200,000
Tenant Purchase Annuities	106,002	594,510
Other	8,054,036	30,235,973
<b>Total Income (Net of Internal Transfers)</b>	<b>190,236,770</b>	<b>260,170,850</b>
Transfers from Revenue	5,018,908	5,630,665
<b>Total Income (Including Transfers) *</b>	<b>195,255,678</b>	<b>265,801,515</b>
<b>Surplus/(Deficit) for year</b>	<b>7,848,302</b>	<b>12,547,795</b>
Balance (Debit)/Credit @ 1st January	11,048,881	(1,498,912)
<b>Balance (Debit)/Credit @ 31 December</b>	<b>18,897,183</b>	<b>11,048,883</b>

\* Excludes internal transfers, includes transfers to and from Revenue account

**APPENDIX 6**  
**ANALYSIS OF INCOME AND EXPENDITURE ON CAPITAL ACCOUNT**

		<i>INCOME</i>					<i>TRANSFERS</i>				
		<i>Balance at 01/01 09</i>	<i>Expenditure</i>	<i>Grants</i>	<i>Non Mortgage Loans</i>	<i>Other</i>	<i>Total Income</i>	<i>Transfer from Revenue</i>	<i>Transfer to Revenue</i>	<i>Internal Transfers</i>	<i>Balance at 31/12/ 09</i>
01	Housing and building	(28,113,911)	40,496,309	30,559,736	6,515,443	3,242,582	40,317,761	1,783,674	-	-	(26,508,786)
02	Road Transportation and safety	(8,254,208)	112,681,176	106,910,091	-	7,880,133	114,790,224	731,098	-	1,800,000	(3,614,063)
03	Watersupply and sewerage	26,245,759	26,068,719	16,553,693	-	3,754,527	20,308,220	300,732	-	-	20,785,992
04	Development incentives and controls	10,387,705	1,037,884	336,072	-	1,823,509	2,159,581	-	-	1,772,852	13,282,254
05	Environmental Protection	(3,145,473)	1,494,164	1,698,583	-	233,114	1,931,697	1,114,100	-	-	(1,593,841)
06	Recreation and amenity	16,291,973	4,746,281	1,045,973	-	2,841,380	3,887,354	-	-	(101,094)	15,331,951
07	Agriculture, education, health and safety	888,391	321,662	-	-	54,165	54,165	-	-	-	620,894
08	Miscellaneous services	(3,251,354)	561,182	16,500	4,750,000	2,021,270	6,787,770	1,089,304	-	(3,471,758)	592,781
<b>TOTAL</b>		<b>11,048,881</b>	<b>187,407,377</b>	<b>157,120,647</b>	<b>11,265,443</b>	<b>21,850,680</b>	<b>190,236,770</b>	<b>5,018,908</b>	<b>-</b>	<b>-</b>	<b>18,897,182</b>

## APPENDIX 7

### Summary of Major Collections for 2009

	<i>Arrears @ 01/01/2009</i> €	<i>Accrued</i> €	<i>Write Off</i> €	<i>Waivers</i> €	<i>Total for Collection</i> €	<i>Collected</i> €	<i>Arrears @ 31/12/2009</i> €	<i>% Collected</i>
Commercial Rates	3,423,696	38,904,433	-	-	42,328,129	37,248,297	5,079,832	88%
Rents & Annuities	883,518	6,423,410	20,148	-	7,286,780	6,104,681	1,182,099	84%
Commercial Water	5,257,397	10,601,322	94,836	-	15,763,883	9,460,171	6,303,712	60%
Domestic Refuse	1,446,842	6,179,882	1,321,617	1,006,740	5,297,812	4,345,925	952,627	82%
Commercial Refuse	-	-	-	-	-	-	-	-
Housing Loans	1,384,061	3,957,513	8,859	-	5,332,715	3,430,443	1,902,272	64%

Opening Arrears are shown net of credit balances

Arrears relating to Tenant Purchase Annuities are included within Housing Loans

Arrears relating to Shared Ownership Rental Income are included within Rents & Annuities

**APPENDIX NO 8**

<b>NAME</b>	<b>PRINCIPAL ACTIVITIES</b>	<b>SHARE O/SHIP BENEFICIAL</b>	<b>L.A. REPS ON BOARD</b>	<b>GUARANTEES, ETC, BY LA FOR BORROWINGS</b>	<b>SECURITY OF L.A. IN MONEYS ADVANCED</b>	<b>HOW COMPANIES ACCOUNTS REFLECTED IN LA ACCOUNTS</b>
Kildare European Leader 2 Company Ltd	Implementation of Leader 2 Programme	None	2 Members 1 Official	None	None	N/A
Kildare County Enterprise Board Ltd	Promotion of Small Business in Kildare	None	4 Members 1 Official	None	None	N/A
The Kildare Community Partnership Ltd (Action South)	Funded Community Group by Area Development Management Ltd.	None	3 Members 1 Official	None	None	N/A
County Kildare Failte Company Ltd	Tourism Promotion in County Kildare	None	6 Members 1 Official	None	None	N/A
Athy Heritage Company Ltd	Promotion of Tourism and Heritage in Athy	None	1 Member 2 Officials	None	None	N/A
Kildare Town Heritage Company Ltd	Promotion of Tourism and Heritage in Kildare	None	2 Members	None	None	N/A
County Kildare Heritage and Genealogy Society Company Ltd	Indexation & compilation of Historical Material Indexation of Church Records	Annual Subsidy	2 Officials + library Committee Reps	None	None	N/A
Strategic Arts Management Company Ltd	Policy Management of County Arts Centre Promotion of Arts/Culture	None	2 Members 3 Officials	None	None	N/A
The Leixlip Amenities Group Ltd	Promotion of leisure and amenities	K.C.C.as landlord	2 Members	None	None	N/A
Athy Enterprise Company Ltd	Promotion of community enterprise in Athy	None	1 Member 3 Officials	None	None	N/A
County Kildare Community Network Company Ltd	Manage and develop the www.kildare.ie website	None	3 Member 2 Officials	None	None	N/A
Kildare Sports & Leisure Facilities Ltd	Manage and develop of Kildare swimming pools	100	2 Officials	None	None	Share Capital Reflected

**Schedule of Expenditure Vs Allocation - Additional-Expenditure 2009**

**Appendix 9**

DESCRIPTION		BUDGET	ACTUAL EXP. INCL TFRS TO RESERVES	EXCESS	REMARKS
LA Housing Maint, Assesment,Rent	A01-A03	4,763,003	4,981,488	218,485	Increase in amount of bad debt provision
Housing Community & Homeless Services	A04-A05	1,455,367	1,032,125	- 423,242	
Support to Housing Capital Prog	A06	5,348,813	5,957,789	608,976	Overspend re clear old capital balances
RAS	A07	2,965,891	2,284,112	- 681,779	
Housing Loans & Grants	A08-A09	8,615,715	5,700,221	- 2,915,494	
Road Upkeep	B01-B05	22,802,211	20,559,801	- 2,242,410	
Traffic Mgt, Road Safety, Car Parking	B06-B09	3,177,494	3,606,731	429,237	Contra Income Regional Road Signposting
Support to Roads Capital Prog & Misc	B10-B11	5,212,354	4,877,407	- 334,947	
Public Water Supply	C01	11,598,623	11,836,619	237,996	Water Conservation/Leak Detection; Contra Income
Public Sewerage Systems	C02	12,572,913	13,133,115	560,202	Sludge Handling; Contra Income
Support to Water Capital Prog & Misc	C03-C06	1,815,758	2,847,158	1,031,400	Increase in amount of bad debt provision
Land Use Planning	D01-D03	6,969,253	7,364,375	395,122	Legal Costs and Enforcement
Industrial Development	D04	276,015	287,739	11,724	Overspend re clear old capital balances
Development & Promotion	D05, D09	419,242	210,034	- 209,208	
Community & Enterprise Function	D06	1,617,631	1,347,599	- 270,032	
Unfinished Housing Est & Building control	D07-D08	1,342,038	1,139,159	- 202,879	
Heritage, Conservation & Misc	D11-D12	1,325,673	1,126,384	- 199,289	
Landfill Aftercare/Waste Disposal	E01-E04	9,968,362	11,265,706	1,297,344	Operational Costs Silliott/Athy; Increase in BDP
Litter Management/Street Cleaning	E05-E06	2,531,356	2,591,016	59,660	Street Cleaning
Waste Management Regulations & Planning	E07-E08	1,557,911	4,048,248	2,490,337	Contra Income on Landfill Levy
Burial Grounds	E09	580,427	576,895	- 3,532	
Safety of structures & Places	E10	337,846	283,361	- 54,485	
Fire Services/Fire Prevention	E11-E12	5,865,388	5,742,039	- 123,349	
Pollution Control	E13	1,240,188	1,180,564	- 59,624	
Swimming Pools & Recreation Centres	F01	1,274,054	1,282,496	8,442	Excess exp pools
Libraries	F02	6,057,452	5,590,361	- 467,091	
Parks	F03	609,317	659,565	50,248	Excess exp parks & playgrounds
Community Sport & Recreation Development	F04	158,277	351,968	193,691	Contra Income
Arts Programme	F05	875,545	864,961	- 10,584	
Land Drainage	G01	371,435	125,679	- 245,756	
Veterinary Services	G04	653,703	532,132	- 121,571	
Education	G05	7,211,410	10,881,472	3,670,062	Contra Income Pensions VEC & HEG
Agency & Recoupable Services	G06	336,000	336,000	-	
Rates Collection	H03	689,186	2,558,727	1,869,541	Increase in amount of bdp and bad debts written off
Elections	H04	522,840	428,640	- 94,200	
Coroners Expenses	H05	212,543	247,591	35,048	Excess exp re coroners costs
Markets/Weighbridges	H06-H07	52,803	7,921	- 44,882	
Property Damage	H08	1,000	-	- 1,000	
Local Representation & Civic Leadership	H09	1,717,357	1,991,753	274,396	Excess in gratuity scheme; offset by pension provision
Motor Taxation	H10	2,246,638	2,242,428	- 4,210	
Misc	H11	1,683,035	1,632,961	- 50,074	