

Eurobodalla Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2013



Eurobodalla Shire Council

Special Schedules

for the financial year ended 30 June 2013

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¹ Special Purpose Schedules are not audited.

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
 - the Australian Bureau of Statistics (ABS),
 - the NSW Office of Water,
 - the Department of Environment, Climate Change and Water, and
 - the Division of Local Government (DLG).
- (ii) The financial data is collected for various uses including;
- the allocation of Financial Assistance Grants,
 - the incorporation of Local Government financial figures in national statistics,
 - the monitoring of loan approvals,
 - the allocation of borrowing rights, and
 - the monitoring of the financial activities of specific services.

Eurobodalla Shire Council

Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2013

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Governance	1,611	515	-	(1,096)
Administration	809	764	110	65
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	1,527	571	250	(706)
Beach Control	418	1	-	(417)
Enforcement of Local Govt. Regulations	549	225	-	(324)
Animal Control	175	63	-	(112)
Total Public Order & Safety	2,669	860	250	(1,559)
Health	382	108	-	(274)
Environment				
Noxious Plants and Insect/Vermin Control	296	149	-	(147)
Other Environmental Protection	1,737	1,401	-	(336)
Solid Waste Management	7,285	9,018	23	1,756
Street Cleaning	304	-	-	(304)
Stormwater Management	1,636	441	4	(1,191)
Total Environment	11,258	11,009	26	(223)
Community Services and Education				
Administration & Education	789	315	-	(474)
Other Community Services	1,101	702	-	(399)
Aged Persons and Disabled	3,170	3,217	-	47
Children's Services	1,327	1,274	-	(53)
Total Community Services & Education	6,387	5,508	-	(879)
Housing and Community Amenities				
Public Cemeteries	156	174	-	18
Public Conveniences	787	-	1	(786)
Street Lighting	540	51	-	(489)
Town Planning	3,606	877	-	(2,729)
Other Community Amenities	519	-	500	(19)
Total Housing and Community Amenities	5,608	1,102	501	(4,005)
Water Supplies	15,369	12,293	583	(2,493)
Sewerage Services	17,891	16,954	(890)	(1,827)

Eurobodalla Shire Council

Special Schedule No. 1 - Net Cost of Services (continued)

for the financial year ended 30 June 2013

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Recreation and Culture				
Public Libraries	1,698	161	70	(1,467)
Community Centres and Halls	449	126	3	(320)
Other Cultural Services	139	23	-	(116)
Sporting Grounds and Venues	2,522	300	232	(1,990)
Swimming Pools	1,008	10	-	(998)
Parks & Gardens (Lakes)	3,927	582	243	(3,102)
Other Sport and Recreation	1	(5)	146	140
Total Recreation and Culture	9,744	1,197	694	(7,853)
Mining, Manufacturing and Construction				
Building Control	665	462	-	(203)
Total Mining, Manufacturing and Const.	720	462	-	(258)
Transport and Communication				
Urban Roads (UR) - Local	5,404	400	1,640	(3,364)
Urban Roads - Regional	1,246	1,050	497	301
Sealed Rural Roads (SRR) - Local	4,243	1,839	252	(2,152)
Sealed Rural Roads (SRR) - Regional	2,243	2,235	-	(8)
Unsealed Rural Roads (URR) - Local	1,114	(8)	-	(1,122)
Bridges on UR - Local	24	-	-	(24)
Bridges on SRR - Local	1,187	56	584	(547)
Bridges on URR - Local	141	-	-	(141)
Parking Areas	517	161	-	(356)
Footpaths	737	63	607	(67)
Aerodromes	518	298	-	(220)
Other Transport & Communication	447	29	283	(135)
Total Transport and Communication	17,821	6,123	3,863	(7,835)
Economic Affairs				
Camping Areas & Caravan Parks	3,197	3,688	-	491
Other Economic Affairs	2,827	1,041	-	(1,786)
Total Economic Affairs	6,024	4,729	-	(1,295)
Totals – Functions	96,293	61,624	5,137	(29,532)
General Purpose Revenues⁽²⁾	(1,602)	28,712		30,314
NET OPERATING RESULT⁽¹⁾	94,691	90,336	5,137	782

(1) As reported in the Income Statement | (2) Includes: Rates & Annual Charges (incl. Ex Gratia, excl. Water & Sewer), Non Capital General Purpose Grants & Interest on Investments (excl. Ext. Restricted Assets)

Eurobodalla Shire Council

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)

for the financial year ended 30 June 2013

\$'000

Classification of Debt	Principal outstanding at beginning of the year			New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
Loans (by Source)											
Commonwealth Government	-	-	-	-	-	-	-	-	-	-	-
Other State Government	933	5,483	6,416	-	574	-	-	15	1,033	5,271	6,304
Financial Institutions	3,387	54,568	57,955	4,734	3,492	-	-	3,809	12,811	46,386	59,197
Total Loans	4,320	60,051	64,371	4,734	4,066	-	-	3,824	13,844	51,657	65,501
Total Debt	4,320	60,051	64,371	4,734	4,066	-	-	3,824	13,844	51,657	65,501

Notes: Excludes (i) Internal Loans & (ii) Principal Inflows/Outflows relating to Loan Re-Financing.

This Schedule is prepared using the **face value** of debt obligations, rather than **fair value** (which are reported in the GPFS).

Eurobodalla Shire Council

Special Schedule No. 3 - Water Supply Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2013

\$'000	Actuals 2013	Actuals 2012
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	3,162	3,122
2. Operation and Maintenance expenses		
- Dams & Weirs		
a. Operation expenses	79	57
b. Maintenance expenses	3	4
- Mains		
c. Operation expenses	985	1,289
d. Maintenance expenses	833	825
- Reservoirs		
e. Operation expenses	120	100
f. Maintenance expenses	74	69
- Pumping Stations		
g. Operation expenses (excluding energy costs)	155	169
h. Energy costs	547	564
i. Maintenance expenses	124	105
- Treatment		
j. Operation expenses (excluding chemical costs)	490	510
k. Chemical costs	249	237
l. Maintenance expenses	29	21
- Other		
m. Operation expenses	761	600
n. Maintenance expenses	1	3
3. Depreciation		
a. System assets	5,903	3,318
b. Plant and equipment	14	41
4. Miscellaneous expenses		
a. Interest expenses	642	632
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Tax Equivalents Dividends (actually paid)	15	16
5. Total expenses	14,186	11,682

Eurobodalla Shire Council

Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2013

\$'000	Actuals 2013	Actuals 2012
Income		
6. Residential charges		
a. Access (including rates)	2,989	2,983
b. Usage charges	6,447	5,661
7. Non-residential charges		
a. Access (including rates)	311	305
b. Usage charges	1,825	1,694
8. Extra charges	-	-
9. Interest income	274	74
10. Other income	263	244
11. Grants		
a. Grants for acquisition of assets	-	100
b. Grants for pensioner rebates	199	200
c. Other grants	-	78
12. Contributions		
a. Developer charges	541	855
b. Developer provided assets	42	140
c. Other contributions	-	109
13. Total income	<u>12,891</u>	<u>12,443</u>
14. Gain (or loss) on disposal of assets	(1,197)	(696)
15. Operating Result	<u>(2,492)</u>	<u>65</u>
15a. Operating Result (less grants for acquisition of assets)	(2,492)	(35)

Eurobodalla Shire Council

Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2013

\$'000	Actuals 2013	Actuals 2012
B Capital transactions		
Non-operating expenditures		
16. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	762	1,363
b. New Assets for Growth	272	908
c. Renewals	1,572	1,166
d. Plant and equipment	45	93
17. Repayment of debt		
a. Loans	637	530
18. Transfer to sinking fund	-	1
19. Totals	3,288	4,061
Non-operating funds employed		
20. Proceeds from disposal of assets	38	41
21. Borrowing utilised		
a. Loans	402	990
22. Transfer from sinking fund	-	-
23. Totals	440	1,031
C Rates and charges		
24. Number of assessments		
a. Residential (occupied)	18,290	18,183
b. Residential (unoccupied, ie. vacant lot)	1,355	1,408
c. Non-residential (occupied)	977	967
d. Non-residential (unoccupied, ie. vacant lot)	80	80
25. Number of ETs for which developer charges were received	48 ET	80 ET
26. Total amount of pensioner rebates (actual dollars)	\$ 362,478	\$ 359,290

Eurobodalla Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies

for the financial year ended 30 June 2013

\$'000	Yes	No	Amount
D Best practice annual charges and developer charges*			
27. Annual charges			
a. Does Council have best-practice water supply annual charges and usage charges*?	<input type="checkbox"/> yes	<input type="checkbox"/>	
If Yes, go to 28a. If No, please report if council has removed land value from access charges (ie rates)?	<input type="checkbox"/>	<input type="checkbox"/>	
NB. Such charges for both residential customers and non-residential customers comply with section 3.2 of Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy from residential customers using less than allowance (page 25 of Guidelines)			<input type="text"/>
c. Cross-subsidy to non-residential customers (page 24 of Guidelines)			<input type="text"/>
d. Cross-subsidy to large connections in unmetered supplies (page 26 of Guidelines)			<input type="text"/>
28. Developer charges			
a. Has council completed a water supply Development Servicing** Plan?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
b. Total cross-subsidy in water supply developer charges for 2011/12 (page 47 of Guidelines)			<input type="text" value="-"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
29. Disclosure of cross-subsidies			
Total of cross-subsidies (27b +27c + 27d + 28b)			<input type="text" value="-"/>
* Councils which have not yet implemented best practice water supply pricing should disclose cross-subsidies in items 27b, 27c and 27d above.			
However, disclosure of cross-subsidies is not required where a Council has implemented best practice pricing and is phasing in such pricing over a period of 3 years.			

Eurobodalla Shire Council

Special Schedule No. 4 - Water Supply Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2013

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
30. Cash and investments			
a. Developer charges	651	-	651
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	94	-	94
f. Other	5,847	-	5,847
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	-	-	-
c. User Charges	-	-	-
d. Other	2,960	-	2,960
32. Inventories	59	-	59
33. Property, plant and equipment			
a. System assets	-	275,881	275,881
b. Plant and equipment	-	5,015	5,015
34. Other assets	-	-	-
35. Total assets	<u>9,611</u>	<u>280,896</u>	<u>290,507</u>
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	9	-	9
38. Borrowings			
a. Loans	637	8,614	9,251
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
40. Total liabilities	<u>646</u>	<u>8,614</u>	<u>9,260</u>
41. NET ASSETS COMMITTED	<u>8,965</u>	<u>272,282</u>	<u>281,247</u>
EQUITY			
42. Accumulated surplus			145,817
43. Asset revaluation reserve			135,430
44. TOTAL EQUITY			<u>281,247</u>
Note to system assets:			
45. Current replacement cost of system assets			399,343
46. Accumulated current cost depreciation of system assets			(123,462)
47. Written down current cost of system assets			<u>275,881</u>

Eurobodalla Shire Council

Special Schedule No. 5 - Sewerage Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2013

\$'000	Actuals 2013	Actuals 2012
A Expenses and Income Expenses		
1. Management expenses		
a. Administration	3,158	2,955
2. Operation and Maintenance expenses		
- Mains		
a. Operation expenses	910	972
b. Maintenance expenses	479	337
- Pumping Stations		
c. Operation expenses (excluding energy costs)	963	936
d. Energy costs	458	407
e. Maintenance expenses	742	715
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	1,177	1,458
g. Chemical costs	293	335
h. Energy costs	514	401
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	433	288
- Other		
l. Operation expenses	242	167
3. Depreciation expenses		
a. System assets	5,674	4,223
b. Plant and equipment	27	37
4. Miscellaneous expenses		
a. Interest expenses	1,484	1,340
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Tax Equivalent Dividends (actually paid)	38	41
5. Total expenses	16,592	14,612

Eurobodalla Shire Council

Special Schedule No. 5 - Sewerage Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2013

\$'000	Actuals 2013	Actuals 2012
Income		
6. Residential charges (including rates)	14,686	13,913
7. Non-residential charges		
a. Access (including rates)	1,413	1,341
b. Usage charges	498	400
8. Trade Waste Charges		
a. Annual Fees	38	37
b. Usage charges	104	103
9. Extra charges	-	-
10. Interest income	459	75
11. Other income	83	79
12. Grants		
a. Grants for acquisition of assets	(1,565)	555
b. Grants for pensioner rebates	187	189
13. Contributions		
a. Developer charges	465	664
b. Developer provided assets	227	686
c. Other contributions	33	72
14. Total income	<u>16,628</u>	<u>18,114</u>
15. Gain (or loss) on disposal of assets	(1,335)	(1,325)
16. Operating Result	<u>(1,299)</u>	<u>2,177</u>
16a. Operating Result (less grants for acquisition of assets)	266	1,622

Eurobodalla Shire Council

Special Schedule No. 5 - Sewerage Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2013

\$'000	Actuals 2013	Actuals 2012
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	835	1,492
b. New Assets for Growth	627	3,811
c. Renewals	2,493	7,747
d. Plant and equipment	20	-
18. Repayment of debt		
a. Loans	4,614	1,614
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	8,589	14,664
Non-operating funds employed		
21. Proceeds from disposal of assets	-	-
22. Borrowing utilised		
a. Loans	819	8,031
b. Advances	-	-
c. Finance leases	-	-
23. Transfer from sinking fund	-	-
24. Totals	819	8,031
C Rates and charges		
25. Number of assessments		
a. Residential (occupied)	16,862	16,775
b. Residential (unoccupied, ie. vacant lot)	1,197	1,233
c. Non-residential (occupied)	992	911
d. Non-residential (unoccupied, ie. vacant lot)	74	75
26. Number of ETs for which developer charges were received	49 ET	71 ET
27. Total amount of pensioner rebates (actual dollars)	\$ 341,624	\$ 338,924

Eurobodalla Shire Council

Special Schedule No. 5 - Sewerage Cross Subsidies
for the financial year ended 30 June 2013

\$'000	Yes	No	Amount
D Best practice annual charges and developer charges*			
28. Annual charges			
a. Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
If Yes, go to 29a. If No, please report if council has removed land value from access charges (ie rates)?	<input type="checkbox"/>	<input type="checkbox"/>	
NB. Such charges for both residential customers and non-residential customers comply with section 4.2 & 4.3 of the Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy to non-residential customers (page 45 of Guidelines)			<input type="text"/>
c. Cross-subsidy to trade waste discharges (page 46 of Guidelines)			<input type="text"/>
29. Developer charges			
a. Has council completed a sewerage Development Servicing** Plan?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
b. Total cross-subsidy in sewerage developer charges for 2011/12 (page 47 of Guidelines)			<input type="text" value="-"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
30. Disclosure of cross-subsidies			
Total of cross-subsidies (28b + 28c + 29b)			<input type="text" value="-"/>

* Councils which have not yet implemented best practice sewer pricing & liquid waste pricing should disclose cross-subsidies in items 28b and 28c above.

However, disclosure of cross-subsidies is **not** required where a Council has implemented best practice sewerage and liquid waste pricing and is phasing in such pricing over a period of 3 years.

Eurobodalla Shire Council

Special Schedule No. 6 - Sewerage Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2013

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
31. Cash and investments			
a. Developer charges	1,355	-	1,355
b. Special purpose grants	983	-	983
c. Accrued leave	-	-	-
d. Unexpended loans	1,799	-	1,799
e. Sinking fund	-	-	-
f. Other	8,953	-	8,953
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	-	-	-
c. Other (including User Charges)	128	-	128
33. Inventories	-	-	-
34. Property, plant and equipment			
a. System assets	-	234,645	234,645
b. Plant and equipment	-	2,152	2,152
35. Other assets	-	-	-
36. Total Assets	<u>13,218</u>	<u>236,797</u>	<u>250,015</u>
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	30	-	30
39. Borrowings			
a. Loans	4,973	17,633	22,606
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
41. Total Liabilities	<u>5,003</u>	<u>17,633</u>	<u>22,636</u>
42. NET ASSETS COMMITTED	<u>8,215</u>	<u>219,164</u>	<u>227,379</u>
EQUITY			
42. Accumulated surplus			107,729
44. Asset revaluation reserve			119,650
45. TOTAL EQUITY			<u>227,379</u>
Note to system assets:			
46. Current replacement cost of system assets			383,829
47. Accumulated current cost depreciation of system assets			(149,184)
48. Written down current cost of system assets			<u>234,645</u>

Eurobodalla Shire Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2013

Administration ⁽¹⁾

(item 1a of Special Schedules 3 and 5) comprises the following:

- Administration staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Meter reading.
- Bad and doubtful debts.
- Other administrative/corporate support services.

Engineering and supervision ⁽¹⁾

(item 1b of Special Schedules 3 and 5) comprises the following:

- Engineering staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Other technical and supervision staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.

Operational expenses (item 2 of Special Schedules 3 and 5) comprise the day to day operational expenses excluding maintenance expenses.

Maintenance expenses (item 2 of Special Schedules 3 and 5) comprise the day to day repair and maintenance expenses. (Refer to Section 5 of the Local Government Asset Accounting Manual regarding capitalisation principles and the distinction between capital and maintenance expenditure).

Other expenses (item 4c of Special Schedules 3 and 5) includes all expenses not recorded elsewhere.

Revaluation decrements (item 4b of Special Schedules 3 and 5) is to be used when I,PP&E decreases in FV.

Residential charges ⁽²⁾ (items 6a, 6b and item 6 of Special Schedules 3 and 5 respectively) include all income from residential charges. Item 6 of Schedule 3 should be separated into 6a Access Charges (including rates if applicable) and 6b Usage Charges.

Non-residential charges ⁽²⁾ (items 7a, 7b of Special Schedules 3 and 5) include all income from non-residential charges separated into 7a Access Charges (including rates if applicable) and 7b Usage Charges.

Trade waste charges (item 8 of Special Schedule 5) include all income from trade waste charges separated into 8a Annual Fees, 8b Usage Charges and 8c Excess Mass Charges and 8d Re-inspection Fees.

Other income (items 10 and 11 of Special Schedules 3 and 5 respectively) include all income not recorded elsewhere.

Other contributions (items 12c and 13c of Special Schedules 3 and 5 respectively) incl. capital contributions for water supply or sewerage services received by Council under Section 565 of the Local Government Act.

Notes:

⁽¹⁾ Administration and engineering costs for the development of capital works projects should be reported as part of the capital cost of the project and not as part of the recurrent expenditure (ie. in item 16 for water supply and item 17 for sewerage, and **not** in items 1a and 1b).

⁽²⁾ To enable accurate reporting of **residential revenue from usage charges**, it is essential for councils to accurately separate their residential (item 6) charges and non-residential (item 7) charges.

Eurobodalla Shire Council

Special Schedule No. 8 - Financial Projections
as at 30 June 2013

\$'000	Actual ⁽¹⁾ 12/13	Forecast 13/14	Forecast 14/15	Forecast 15/16	Forecast 16/17
(i) OPERATING BUDGET					
Income from continuing operations	95,473	89,185	88,528	90,636	89,303
Expenses from continuing operations	94,691	92,819	92,031	92,420	92,882
Operating Result from Continuing Operations	<u>782</u>	<u>(3,634)</u>	<u>(3,503)</u>	<u>(1,784)</u>	<u>(3,579)</u>
(ii) CAPITAL BUDGET					
New Capital Works ⁽²⁾	13,194	17,874	15,501	10,784	6,999
Replacement/Refurbishment of Existing Assets	13,365	21,867	11,306	17,298	13,275
Total Capital Budget	<u>26,559</u>	<u>39,741</u>	<u>26,807</u>	<u>28,082</u>	<u>20,274</u>
Funded by:					
– Loans	4,393	10,368	9,633	7,761	5,543
– Asset sales	893	535	535	535	535
– Grants/Contributions	5,139	3,072	4,730	5,291	2,841
– Recurrent revenue	16,134	25,766	11,909	14,495	11,355
	<u>26,559</u>	<u>39,741</u>	<u>26,807</u>	<u>28,082</u>	<u>20,274</u>

Notes:

(1) From 12/13 Income Statement.

(2) New Capital Works are major non-recurrent projects, eg new Leisure Centre, new Library, new Swimming pool etc.