

**AUDITED**

**ANNUAL FINANCIAL STATEMENT**

**Cavan County Council**

**For the year ended 31st December 2019**

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# Cavan County Council

## Financial Review

### Annual Financial Statement for Financial Year ended 31st December 2019

#### Income & Expenditure Account Statement

Revenue expenditure for 2019 amounts to €67,861,055, transfers to reserves amounts to €2,391,738 giving total expenditure of €70,252,793. Revenue income amounts to €46,791,861, income from rates amounts to €13,884,362, income from Local Property tax amounts to €9,480,501 and transfers from reserves amounts to €96,157 resulting in total income of €70,252,881. The net position on Revenue account for 2019 is a surplus of €88 increasing general reserve at 31/12/2019 to €1,743,260. This represents a satisfactory outcome for 2019 on revenue account and reflects the ongoing prudent management of Councils finances in challenging conditions.

The Council acknowledges the following grants from the Arts Council in 2019, the sum of €55,000 to Ramor Theatre Virginia and the sum of €49,200 contribution to Arts programme for 2019.

#### Balance Sheet

The balance sheet incorporates fixed assets, work in progress, long term debtors, current assets, current liabilities and creditors greater than one year. Net assets amount to €1,597,067,691 and details of how same are funded is also identified.

#### Capital Account

Capital Account expenditure for 2019 amounts to €32,442,559 whilst capital account income amounts to €29,962,772, net transfers from revenue account amount to €1,452,308 giving total capital income of €31,415,080 This has resulted in a deficit of €1,027,479 for year and reflects movement in opening balance of €19,803,345 credit to closing balance of €18,775,867 credit.

#### Debtors

Gross debtor figure amounts to €13,646,708. Provision for doubtful debts amounts to €4,530,176 and prepayments amounts to €279,386 resulting in a net debtor figure of €9,395,918 being reflected in the accounts at 31/12/2019.

# Cavan County Council

## Certificate of Chief Executive & Head of Finance for the year ended

31 December 2019

- 1.1 We the Chief Executive and Head of Finance are responsible for preparing an annual financial statement in accordance with the accounting code of practice issued by the Minister under section 107 of the Local Government Act, 2001
- 1.2 We are responsible for maintaining proper books of account that disclose with reasonable accuracy the financial position of the local authority and enable it to ensure that financial statements prepared comply with the statutory requirements.
- 1.3 We are responsible for the safeguarding of assets of the local authority and for taking reasonable steps for the prevention and detection of fraud and other irregularities.
- 1.4 When preparing financial statements we have:
- stated that the financial statements have been prepared in accordance with the Accounting Code of Practice and the accounting policies have been applied consistently; and,
  - made judgments and estimates that are reasonable and prudent;
- 1.5 We certify that the financial statements of Cavan County Council for the year ended 31 December 2019, as set out on pages 6 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 Housing, Planning and Local Government.

  
Chief Executive

  
A/Head of Finance

Date

22/12/2020

Date

22/12/2020.

## **Independent Auditor's Opinion to the Members of Cavan County Council**

I have audited the annual financial statement of Cavan County Council for the year ended 31 December 2019 as set out on pages 6 to 25, which comprise the Statement of Accounting Policies, Statement of Comprehensive Income, Statement of Financial Position, Funds Flow Statement and notes to and forming part of the accounts. The financial reporting framework that has been applied in its preparation is the Code of Practice and Accounting Regulations as prescribed by the Minister for Housing, Local Government and Heritage.

### **Responsibilities of the Council and the Local Government Auditor**

The Council, in accordance with Section 107 of the Local Government Act, 2001, is responsible for the maintenance of all accounting records including the preparation of the Annual Financial Statement. It is my responsibility, based on my audit, to form an independent opinion on the statement and to report my opinion to you.

### **Scope of the audit of the financial statement**

I conducted my audit in accordance with the Code of Audit Practice, as prescribed under Section 117 of the Local Government Act, 2001. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the annual financial statement. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statement, and of whether the accounting policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide sufficient evidence to give reasonable assurance that the annual financial statement is free from material misstatement, whether caused by fraud or error.

### **Opinion on the financial statement**

In my opinion the annual financial statement, which has been prepared in accordance with the Code of Practice and Accounting Regulations for local authorities, presents fairly the financial position of Cavan County Council at 31 December 2019 and its income and expenditure for the year then ended.

### **Emphasis of Matter- Uncertainty relating to COVID-19**

I draw attention to Note 23 of the Annual Financial Statements, which refers to the impact of COVID-19, a non-adjusting post balance sheet event, and describes the uncertainty faced by the local authority as a result. My opinion is not modified in respect of this matter.

### **Statutory Audit Report**

I have also prepared an associated audit report as provided for in Section 120(1)(c) of the Local Government Act, 2001.

  
Local Government Auditor

Date 22<sup>nd</sup> December 2020

# STATEMENT OF ACCOUNTING POLICIES

## 1. General

The accounts have been prepared in accordance with the Accounting Code of Practice ACoP on local authority accounting, as revised by the Department of Housing, Planning and Local Government (DHPLG) at 31st December 2019.

## 2. Statement of Funds Flow (Funds Flow Statement)

A Statement of Funds Flow was introduced as part of AFS 2011. While the guidance of International Accounting Standard 7 Statement of Cash Flows has been followed, the business of local authorities is substantially different to most private sector organisations and therefore some minor changes to the format have been agreed to ensure the data displayed is meaningful and useful within the local government sector. For this reason the statement is being referred to as a 'Statement of Funds Flow'. The financial accounts now include a Statement of Funds Flow shown after the Statement of Financial Position (Balance Sheet). Notes 17 – 22 relate to the Statement of Funds Flow and are shown in the Notes on and forming part of the Accounts section of the AFS. Note 19 details Project/Non Project/Affordable/Voluntary balances, which can be either a debit or a credit balance. The funds flow assumes that these are debit balances and bases the (Increase)/Decrease description on this.

## 3. Accruals

The revenue and capital accounts have been prepared on an accrual basis in accordance with the Code of Practice.

## 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 authorities to borrowers), for the purchase of houses. Only the interest element is charged or credited to the Statement of Comprehensive Income (Income and Expenditure Statement).

## **4.2 Non Mortgage Related Loans**

Note 7 to the accounts sets out the types of borrowing under this heading. Loans relating to assets/grants, revenue funding 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 pension contributions (including Widows and Orphans) benefits under the Local Government Superannuation Scheme and the Single Public Service Pension Scheme.

The Single Public Service Pension Scheme ("Single Scheme") commenced with effect from 1 January 2013. Employee contributions for the Single Scheme continue to be deducted by local authorities but are remitted centrally to DPER.

## **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. Provision for Bad & Doubtful Debts**

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

## **8. Fixed Assets**

### **8.1 Classification of Assets**

Fixed assets are classified into categories as set out in the Statement of Financial Position (Balance Sheet). A further breakdown by asset type is set out in note 1 to the accounts.

### **8.2 Recognition**

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

### **8.3 Measurement**

A Statement of Financial Position (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 based on the 'Valuation Guideline' issued by the DHPLG. 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 at a future date.

## 8.4 Revaluation

As set out in a revision to the Accounting Code of Practice it is policy to show fixed assets at cost. Maintenance and enhancement costs associated with Infrastructure assets are not currently included in fixed assets but will be reviewed at a future date. Due to their physical nature the vast majority of assets are unique to local authorities and are not subject to disposal. Any loss or gain associated with the net realisable value of the remaining general assets subject to disposal, are accounted for at time of disposal.

## 8.5 Disposals

In respect of disposable 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 DHPLG.

## 8.6 Depreciation

Under the current method of accounting, the charge for depreciation is offset by the amortisation of the source of funding the asset. This method has a neutral impact on Income & Expenditure and consequently the charge for depreciation and the corresponding credit from amortisation is excluded from the Statement of Comprehensive Income (Income & Expenditure Statement).

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

Asset Type	Bases	Depreciation Rate
Plant & Machinery		
- Long life	S/L	10%
- Short life	S/L	20%
Equipment	S/L	20%
Furniture	S/L	20%
Heritage Assets		Nil
Library Books		Nil
Playgrounds	S/L	20%
Parks	S/L	2%
Landfill sites (*See note)		
Water Assets		
- Water schemes	S/L	Asset life over 70 years
- Drainage schemes	S/L	Asset life over 50 years

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

**\* The value of landfill sites has been included in note 1 under land. Depreciation represents the depletion of the landfill asset.**



## **9. Government Grants**

Government grants are accounted for on an accrual basis. Grants received to cover day-to-day operations are credited to the Statement of Comprehensive Income (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 the income is transferred to a capitalisation account.

## **10. Development Debtors & Income**

Short term development levy debtors are included in note 5. Income from development contributions not due to be paid within the current year is deferred and not separately disclosed in the financial statements.

## **11. Debt Redemption**

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

## **12. Lease Schemes**

Rental payments under operating leases are charged to the Statement of Comprehensive Income (Income & Expenditure Statement). 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.

## **13. Stock**

Stocks are valued on an average cost basis.

## **14. 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 Statement of Financial Position (Balance Sheet) as 'Income WIP'.

## 15. Interest in Local Authority Companies

The interest of Cavan County Council in companies is listed in Appendix 8.

## 16. Related Parties

A related party transaction is a transfer of resources, services or obligations between the local authority and a related party. The main related parties for a local authority include the following:

- i. Management and Personnel
- ii. Council members
- iii. Government Departments
- iv. Local Authority Companies

Local Authority council members and key personnel are bound under the relevant sections of the Local Government Act 2001 and subsequent amending legislation to:

- a. furnish an annual declaration of 'declarable interests' set out in section 175 of the Act;
- b. disclose under sections 167, 178 and 179 any beneficial interests that they or a connected person has; and
- c. follow a code of conduct issued by the Minister for Housing, Planning and Local Government under section 169 of the Local Government Act 2001 in 2004.

'Declarable interests' cover both financial and certain other interests such as land etc.

Local authority management and personnel salary and remuneration is determined by the Department of Housing, Planning and Local Government in line with central government policy on rates of pay.

Local Authority interests in companies and joint ventures are disclosed in Appendix 8 to the Annual Financial Statements.

Local Authority transactions with government departments are governed by central government controls and procedures driven by government accounting rules.

## 17. Contribution from Department of Culture Heritage and Gaeltacht

In 2019, the Department of Culture Heritage and Gaeltacht awarded a grant of €7,926 to the Ramor Theatre under the Arts & Culture Capital Scheme 2016-2018. This grant was for the specific purpose of upgrading signage, upgrading of Green Room and Dressing Rooms and stage lighting. This grant is for €7,926 is to be drawn down from the Department. This grant was claimed on a vouched expenditure basis and certified by an Auditor. The amount claimed in 2019 was €7,926 and is fully recorded in these Statements .

In 2019, the Department of Culture Heritage and Gaeltacht awarded a grant of €8,250 to the Arts Office under the Arts & Culture Capital Scheme 2016-2018. This grant was for the specific purpose of Culture Night 2019. This grant is for €8,250 is to be drawn down from the Department. This grant was claimed on a vouched expenditure basis and certified by an Auditor. The amount claimed in 2019 was €8,250 and is fully recorded in these Statements.

In February 2017 the Department of Culture, Heritage, and the Gaeltacht awarded a grant of up to €750,000 to this organisation, under Stream 2 of the Arts & Culture Capital Scheme 2016 - 2018. This grant was specifically towards the cost of enhancement and refurbishment project in Townhall Cavan. This grant of €750,000 is to be drawn down from the Department prior to 30 March 2020. This grant was claimed on a vouched expenditure basis and certified by an Auditor. The amount claimed in 2019 is €494,562 and is fully recorded in these statements . The remainder will be drawn down in 2020.

# **FINANCIAL ACCOUNTS**

**STATEMENT OF COMPREHENSIVE INCOME (INCOME & EXPENDITURE ACCOUNT STATEMENT)  
FOR YEAR ENDING 31st DECEMBER 2019**

The Income and Expenditure Account Statement brings together all the revenue related income and expenditure. It shows the surplus/(deficit) for the year. Transfers to/from reserves are shown separately and not allocated by service division. Note 16 allocates transfers by service division in the same format as Table A of the adopted Local Authority budget.

**Expenditure by Division**

	Notes	Gross Expenditure	Income	Net Expenditure	Net Expenditure
		2019 €	2019 €	2019 €	2018 €
Housing & Building		9,085,377	10,107,922	(1,022,545)	(443,225)
Roads Transportation & Safety		22,852,094	16,001,492	6,850,602	7,288,704
Water Services		8,848,305	8,894,212	(45,907)	(81,984)
Development Management		7,504,404	3,729,564	3,774,840	3,363,274
Environmental Services		7,225,551	2,088,903	5,136,649	5,158,125
Recreation & Amenity		5,977,540	1,966,708	4,010,832	3,700,552
Agriculture, Education, Health & Welfare		634,558	469,775	164,783	203,643
Miscellaneous Services		5,733,225	3,533,285	2,199,940	1,614,389
<b>Total Expenditure/Income</b>	<b>15</b>	<b>67,861,055</b>	<b>46,791,861</b>		
<b>Net cost of Divisions to be funded from Rates &amp; Local Property Tax</b>				<b>21,069,194</b>	<b>20,803,478</b>
Rates				13,884,362	13,931,652
Local Property Tax				9,480,501	9,480,501
<b>Surplus/(Deficit) for Year before Transfers</b>	<b>16</b>			<b>2,295,669</b>	<b>2,608,675</b>
<b>Transfers from/(to) Reserves</b>	<b>14</b>			<b>(2,295,581)</b>	<b>(2,608,575)</b>
<b>Overall Surplus/(Deficit) for Year</b>				<b>88</b>	<b>100</b>
<b>General Reserve @ 1st January 2019</b>				<b>1,743,172</b>	<b>1,743,072</b>
<b>General Reserve @ 31st December 2019</b>				<b>1,743,260</b>	<b>1,743,172</b>

## STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AT 31st DECEMBER 2019

	Notes	2019 €	2018 €
<b>Fixed Assets</b>	1		
Operational		296,373,154	285,377,441
Infrastructural		1,218,164,265	1,218,164,265
Community		498,792	498,792
Non-Operational		32,523,825	32,523,825
		<b>1,547,560,037</b>	<b>1,536,564,323</b>
<b>Work in Progress and Preliminary Expenses</b>	2	37,511,847	22,523,220
<b>Long Term Debtors</b>	3	12,752,083	11,886,985
<b>Current Assets</b>			
Stocks	4	293,444	275,328
Trade Debtors & Prepayments	5	9,395,918	7,306,318
Bank Investments		20,850,567	21,836,767
Cash at Bank		-	2,607,220
Cash in Transit		90,447	231,811
		<b>30,630,377</b>	<b>32,057,445</b>
<b>Current Liabilities (Amounts falling due within one year)</b>			
Bank Overdraft		84,149	-
Creditors & Accruals	6	8,511,610	8,924,756
Finance Leases		-	-
		<b>8,595,758</b>	<b>8,924,756</b>
<b>Net Current Assets / (Liabilities)</b>		<b>22,034,619</b>	<b>23,132,688</b>
<b>Creditors (Amounts falling due after more than one year)</b>			
Loans Payable	7	17,873,160	18,727,314
Finance Leases		-	-
Refundable deposits	8	2,077,011	2,115,516
Other		2,840,722	1,996,917
		<b>22,790,893</b>	<b>22,839,747</b>
<b>Net Assets</b>		<b>1,597,067,692</b>	<b>1,571,267,469</b>
<b>Represented by</b>			
Capitalisation Account	9	1,547,560,037	1,536,564,323
Income WIP	2	36,808,316	23,884,987
Specific Revenue Reserve		-	-
General Revenue Reserve		1,743,260	1,743,172
Other Balances	10	10,956,079	9,074,987
<b>Total Reserves</b>		<b>1,597,067,692</b>	<b>1,571,267,469</b>

**STATEMENT OF FUNDS FLOW (FUNDS FLOW STATEMENT)**  
**AS AT 31ST DECEMBER 2019**

	Note	2019 €	2019 €
<b>REVENUE ACTIVITIES</b>			
Net Inflow/(outflow) from operating activities	17		(2,520,775)
<b>CAPITAL ACTIVITIES</b>			
<b>Returns on Investment &amp; Servicing of Finance</b>			
Increase/(Decrease) in Fixed Asset Capitalisation Funding		10,995,714	
Increase/(Decrease) in WIP/Preliminary Funding		12,923,329	
Increase/(Decrease) in Reserves Balances	18	<u>2,257,820</u>	
Net Inflow/(Outflow) from Returns on Investment and Servicing of Finance			26,176,862
<b>Capital Expenditure &amp; Financial Investment</b>			
(Increase)/Decrease in Fixed Assets		(10,995,714)	
(Increase)/Decrease in WIP/Preliminary Funding		(14,988,627)	
(Increase)/Decrease in Other Capital Balances	19	<u>(1,220,000)</u>	
Net Inflow/(Outflow) from Capital Expenditure and Financial Investment			(27,204,341)
<b>Financing</b>			
Increase/(Decrease) in Loan Financing	20	(875,447)	
(Increase)/Decrease in Reserve Financing	21	<u>843,272</u>	
Net Inflow/(Outflow) from Financing Activities			(32,175)
<b>Third Party Holdings</b>			
Increase/(Decrease) in Refundable Deposits			(38,505)
Net Increase/(Decrease) in Cash and Cash Equivalents	22		<u><u>(3,618,932)</u></u>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 1. Fixed Assets

	Land	Parks	Housing	Buildings	Plant & Machinery (Long & Short Life)	Computers, Furniture & Equipment	Heritage	Roads & Infrastructure	Water & Sewerage Network	Total
	€	€	€	€	€	€	€	€	€	€
<b>Costs</b>										
Accumulated Costs @ 1/1/2019	53,227,883	1,141,328	203,319,060	58,971,431	9,615,831	2,166,254	203,792	1,223,769,851	-	1,562,415,429
<b>Additions</b>										
- Purchased	-	-	6,688,970	1,106,200	447,622	-	-	-	-	8,243,792
- Transfers WIP	-	-	4,001,678	-	-	-	-	-	-	4,001,678
Disposals/Statutory Transfers	(219,643)	-	(466,620)	-	(327,441)	-	-	-	-	(1,013,704)
Revaluations	-	-	-	-	-	-	-	-	-	-
Historical Cost Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Accumulated Costs @ 31/12/2019</b>	<b>53,008,240</b>	<b>1,141,328</b>	<b>213,544,088</b>	<b>70,077,631</b>	<b>9,736,012</b>	<b>2,166,254</b>	<b>203,792</b>	<b>1,223,769,851</b>	<b>-</b>	<b>1,573,647,195</b>
<b>Depreciation</b>										
Depreciation @ 1/1/2019	14,399,903	743,711	-	-	8,666,006	2,041,486	-	-	-	25,851,106
Provision for Year	201,158	49,936	-	-	(17,542)	2,501	-	-	-	236,053
Disposals/Statutory Transfers	-	-	-	-	-	-	-	-	-	-
<b>Accumulated Depreciation @ 31/12/2019</b>	<b>14,601,062</b>	<b>793,647</b>	<b>-</b>	<b>-</b>	<b>8,648,464</b>	<b>2,043,987</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,087,158</b>
<b>Net Book Value @ 31/12/2019</b>	<b>38,407,178</b>	<b>347,681</b>	<b>213,544,088</b>	<b>70,077,631</b>	<b>1,087,548</b>	<b>122,267</b>	<b>203,792</b>	<b>1,223,769,851</b>	<b>-</b>	<b>1,547,560,037</b>
<b>Net Book Value @ 31/12/2018</b>	<b>38,827,980</b>	<b>397,617</b>	<b>203,319,060</b>	<b>68,971,431</b>	<b>949,825</b>	<b>124,768</b>	<b>203,792</b>	<b>1,223,769,851</b>	<b>-</b>	<b>1,536,564,323</b>
<b>Net Book Value by Category</b>										
Operational	5,453,354	347,681	213,544,088	57,510,915	1,087,548	122,267	-	18,307,301	-	296,373,154
Infrastructure	135,000	-	-	12,566,716	-	-	-	1,205,462,550	-	1,218,164,265
Community	295,000	-	-	-	-	-	203,792	-	-	498,792
Non-Operational	32,523,825	-	-	-	-	-	-	-	-	32,523,825
<b>Net Book Value @ 31/12/2019</b>	<b>38,407,178</b>	<b>347,681</b>	<b>213,544,088</b>	<b>70,077,631</b>	<b>1,087,548</b>	<b>122,267</b>	<b>203,792</b>	<b>1,223,769,851</b>	<b>-</b>	<b>1,547,560,037</b>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 2. Work in Progress and Preliminary Expenses

A summary of work in progress and preliminary expenditure by asset category is as follows:

	Funded 2019 €	Unfunded 2019 €	Total 2019 €	Total 2018 €
<b>Expenditure</b>				
Work in Progress	24,993,116	68,985	25,062,101	17,263,485
Preliminary Expenses	11,088,870	1,360,876	12,449,745	5,259,735
	<b>36,081,986</b>	<b>1,429,861</b>	<b>37,511,847</b>	<b>22,523,220</b>
<b>Income</b>				
Work in Progress	23,629,778	61,097	23,690,875	18,177,084
Preliminary Expenses	11,756,566	1,360,876	13,117,442	5,707,903
	<b>35,386,343</b>	<b>1,421,973</b>	<b>36,808,316</b>	<b>23,884,987</b>
<b>Net Expended</b>				
Work in Progress	1,363,338	7,888	1,371,227	(913,599)
Preliminary Expenses	(667,696)	-	(667,696)	(448,168)
	<b>695,642</b>	<b>7,888</b>	<b>703,531</b>	<b>(1,361,767)</b>

### 3. Long Term Debtors

A breakdown of the long-term debtors is as follows:

	Balance @ 1/1/2019 €	Loans Issued €	Principal Repaid €	Early Redemptions €	Other Adjustments €	Balance @ 31/12/2019 €	Balance @ 31/12/2018 €
Long Term Mortgage Advances*	4,081,269	533,140	(295,940)	(9,659)	(44,304)	4,264,506	4,081,269
Tenant Purchases Advances	4,022	-	(2,718)	-	-	1,304	4,022
Shared Ownership Rented Equity	1,423,977	-	-	-	-	1,423,977	1,423,977
	<b>5,509,268</b>	<b>533,140</b>	<b>(298,658)</b>	<b>(9,659)</b>	<b>(44,304)</b>	<b>5,689,786</b>	<b>5,509,268</b>
Recoverable Loan Advances						5,087,155	5,346,380
Capital Advance Leasing Facility						2,486,012	1,542,207
Long-term Investments						-	-
Cash						-	-
Interest in associated companies						-	-
Other						7,573,166	6,888,587
						<b>13,262,963</b>	<b>12,397,855</b>
Less: Amounts falling due within one year (Note 5)						(510,870)	(510,870)
Total Amounts falling due after more than one year						<b>12,752,093</b>	<b>11,886,985</b>

\* Includes MFA Agency Loans



# NOTES TO AND FORMING PART OF THE ACCOUNTS

## 4. Stocks

A summary of stock is as follows:

	2019 €	2018 €
Central Stores	216,717	221,275
Other Depots	76,727	54,053
<b>Total</b>	<b>293,444</b>	<b>275,328</b>

## 5. Trade Debtors & Prepayments

A breakdown of debtors and prepayments is as follows:

	2019 €	2018 €
Government Debtors	5,219,488	2,836,747
Commercial Debtors	4,143,222	4,737,881
Non-Commercial Debtors	1,113,999	1,142,909
Development Levy Debtors	1,169,365	870,190
Other Services	1,360,429	1,326,228
Other Local Authorities	124,335	109,196
Revenue Commissioners	-	-
Other	5,000	0
Add: Amounts falling due within one year (Note 3)	510,870	510,870
<b>Total Gross Debtors</b>	<b>13,646,708</b>	<b>11,534,021</b>
Less: Provision for Doubtful Debts	(4,530,176)	(4,517,356)
<b>Total Trade Debtors</b>	<b>9,116,533</b>	<b>7,016,665</b>
Prepayments	279,386	289,653
	<b>9,395,918</b>	<b>7,306,318</b>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 6. Creditors and Accruals

A breakdown of creditors and accruals is as follows:

	2019 €	2018 €
Trade creditors	1,737,144	1,830,387
Grants	267,287	34,843
Revenue Commissioners	1,278,342	1,413,748
Other Local Authorities	23,598	9,800
Other Creditors	69,557	310,216
	<b>3,375,927</b>	<b>3,598,994</b>
Accruals	2,443,030	2,571,192
Deferred Income	1,303,153	1,365,070
Add: Amounts falling due within one year (Note 7)	1,389,500	1,389,500
	<b>8,511,610</b>	<b>8,924,756</b>

### 7. Loans Payable

#### (a) Movement in Loans Payable

	HFA	OPW	Other	Balance @ 31/12/2019	Balance @ 31/12/2018
	€	€	€	€	€
Balance @ 1/1/2019	19,783,480	-	333,334	20,116,814	21,212,143
Borrowings	553,140	-	-	553,140	289,000
Repayment of Principal	(1,273,960)	-	(133,333)	(1,407,294)	(1,384,329)
Early Redemptions	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Balance @ 31/12/2019	<b>19,062,659</b>	<b>-</b>	<b>200,001</b>	<b>19,262,660</b>	<b>20,116,814</b>
Less: Amounts falling due within one year (Note 6)				1,389,500	1,389,500
Total Amounts falling due after more than one year				<b>17,873,160</b>	<b>18,727,314</b>

#### (b) Application of Loans

An analysis of loans payable is as follows:

	HFA	OPW	Other	Balance @ 31/12/2019	Balance @ 31/12/2018
	€	€	€	€	€
Mortgage loans*	3,934,931	-	-	3,934,931	3,614,661
<b>Non-Mortgage loans</b>					
Asset/Grants	8,657,735	-	178,001	8,835,736	9,679,008
Revenue Funding	-	-	-	-	-
Bridging Finance	-	-	-	-	-
Recoupable	5,065,144	-	22,000	5,087,144	5,346,369
Shared Ownership – Rented Equity	1,404,849	-	-	1,404,849	1,476,776
	<b>19,062,659</b>	<b>-</b>	<b>200,001</b>	<b>19,262,660</b>	<b>20,116,814</b>
Less: Amounts falling due within one year (Note 6)				1,389,500	1,389,500
Total Amounts falling due after more than one year				<b>17,873,160</b>	<b>18,727,314</b>

\* Includes HFA Agency Loans

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 8. Refundable Deposits

The movement in refundable deposits is as follows:

	2019 €	2018 €
Opening Balance at 1 January	2,115,516	2,200,610
Deposits received	226,013	183,958
Deposits repaid	(264,518)	(269,052)
<b>Closing Balance at 31 December</b>	<b>2,077,011</b>	<b>2,115,516</b>

**Note:** Short Term Refundable Deposits are included as part of Cash Investments on the Balance sheet

### 9. Capitalisation Account

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

	Balance @ 1/1/2019 €	Purchased €	Transfers WIP €	Disposals/Statutory Transfers €	Revaluations €	Historical Cost Adj €	Balance @ 31/12/2019 €	Balance @ 31/1/2018 €
Grants	1,447,932,473	10,454,186	-	(319,643)	-	-	1,468,067,015	1,447,932,473
Loans	8,882,445	-	-	-	-	-	8,882,445	8,882,445
Revenue funded	4,020,342	-	-	-	-	-	4,020,342	4,020,342
Leases	-	-	-	-	-	-	-	-
Development Levies	(793,000)	-	-	-	-	-	(793,000)	(793,000)
Tenant Purchase Annuities	34,745	-	-	-	-	-	34,745	34,745
Unfunded	(76,955,658)	-	-	(394,620)	-	(16,400)	(77,366,678)	(76,955,658)
Historical	179,294,083	1,791,284	-	(283,041)	-	-	180,802,326	179,294,083
Other	-	-	-	-	-	-	-	-
<b>Total Gross Funding</b>	<b>1,562,415,429</b>	<b>12,245,470</b>	<b>-</b>	<b>(997,304)</b>	<b>-</b>	<b>(16,400)</b>	<b>1,573,647,195</b>	<b>1,562,415,429</b>
<b>Less: Amortised</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26,087,158)</b>	<b>(25,851,106)</b>
<b>Total *</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,547,560,037</b>	<b>1,536,564,323</b>

\* Must agree with note 1

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 10. Other Balances

A breakdown of other balances is as follows:

	Balance @ 1/1/2019 €	Capital re-classification * €	Expenditure €	Income €	Net Transfers €	Balance @ 31/12/2019 €	Balance @ 31/12/2018 €
(i) Development Levies balances	4,766,809	0	(322,236)	1,148,466	(250,000)	5,987,503	4,766,809
(ii) Capital account balances including asset formation and enhancement	2,560,280	633,945	14,070,832	11,856,211	353,801	1,335,404	2,560,280
(iii) Voluntary & Affordable Housing Balances - Voluntary Housing - Affordable Housing	35,959	(150)	15,750	15,750	4,875	40,684	35,959
(iv) Reserves created for specific purposes	11,078,530	(0)	1,135,576	1,260,120	912,582	12,115,656	11,078,530
<b>A. Net Capital Balances</b>	<b>18,441,578</b>	<b>633,945</b>	<b>14,899,921</b>	<b>14,282,537</b>	<b>1,021,268</b>	<b>19,479,397</b>	<b>18,441,578</b>
<b>Balance Sheet accounts relating the loan principal outstanding (including Unrealised Tp Annuities)</b>						<b>(9,523,318)</b>	<b>(9,366,591)</b>
Interest in Associated Companies							
<b>B. Non Capital Balances</b>						<b>(9,523,318)</b>	<b>(9,366,591)</b>
<b>Total Other Balances</b>						<b>10,956,079</b>	<b>9,074,987</b>

\*f) Denotes Debit Balances

(i) This represents the cumulative balance of development levies i.e. income less expenditure and transfers to date.

(ii) This represents the cumulative position on funded and unfunded capital jobs consisting of project (completed assets) and non-project (enhancement of assets) balances. Debit balances will require sources of funding to clear.

(iii) This represents the cumulative position on voluntary and affordable housing projects.

(iv) Relates to reserves and advance funding for future Local Authority assets, insurance liabilities, other purposes and includes realised tenant purchase annuities.

(v) Loan related balances including outstanding principal on leases and non-mortgage loans remaining to be funded, historical mortgage funding gap, unrealised principal on tenant purchase annuities to be repaid in the future and shared ownership rented equity.

(vi) Represents the local authority's interest in associated companies.

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 11. Capital Account Analysis

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

	2019 €	2018 €
Net WIP & Preliminary Expenses (Note 2)	(703,531)	1,361,767
Net Capital Balances (Note 10)	19,479,397	18,441,578
<b>Capital Balance Surplus/(Deficit) @ 31 December</b>	<b>18,775,867</b>	<b>19,803,345</b>

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

	2019 €	2018 €
<b>Opening Balance @ 1 January</b>	<b>19,803,345</b>	<b>16,971,491</b>
<b>Expenditure</b>	<b>32,442,559</b>	<b>22,583,846</b>
<b>Income</b>		
- Grants	26,272,000	20,334,605
- Loans	-	-
- Other	3,690,772	3,303,909
<b>Total Income</b>	<b>29,962,772</b>	<b>23,638,514</b>
Net Revenue Transfers	1,452,308	1,777,187
<b>Closing Balance @ 31 December</b>	<b>18,775,867</b>	<b>19,803,345</b>

### 12. Mortgage Loan Funding Surplus/(Deficit)

The mortgage loan funding position on the balance sheet is as follows:

	2019 Loan Annuity €	2019 Rented Equity €	2019 Total €	2018 Total €
Mortgage Loans/Equity Receivable (LT Mortgage Shared Own Note 3)	4,264,506	1,423,977	5,688,482	5,505,246
Mortgage Loans/Equity Payable (Mort Loans Shared Own Note 7)	(3,934,931)	(1,404,849)	(5,339,780)	(5,091,437)
<b>Surplus/(Deficit) in Funding @ 31st December</b>	<b>329,575</b>	<b>19,128</b>	<b>348,702</b>	<b>413,809</b>

€

### 13. Summary of Plant & Materials Account

A summary of the operations of the Plant & Machinery account is as follows:

	2019 Plant & Machinery €	2019 Materials €	2019 Total €	2018 Total €
Expenditure Charged to Jobs	(928,826)	(231,261)	(1,160,088)	(1,213,448)
	1,277,660	180,584	1,458,244	1,301,519
	<b>348,833</b>	<b>(50,677)</b>	<b>298,156</b>	<b>88,071</b>
Transfers from/(to) Reserves	(348,833)	(53,333)	(402,167)	(170,024)
<b>Surplus/(Deficit) for the Year</b>	<b>0</b>	<b>(104,010)</b>	<b>(104,010)</b>	<b>(81,952)</b>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 14. Transfers from/(to) Reserves

A summary of transfers to/from Reserves is as follows:

	2019	2019	2019	2018
	Transfers from Reserves	Transfers to Reserves	€	€
Principal Repayments of Non-Mortgage Loans (Own Asset)	-	(843,272)	(843,272)	(837,788)
Principal Repayments of Non-Mortgage Loans (Recoupable Non Asset)	-	-	-	-
Principal Repayments of Finance Leases	-	-	-	-
Transfers to Other Balance Sheet Reserves	-	-	-	-
Transfers to/from Capital Account	96,157	(1,548,466)	(1,452,308)	(1,770,787)
<b>Surplus/(Deficit) for Year</b>	<b>96,157</b>	<b>(2,391,738)</b>	<b>(2,295,581)</b>	<b>(2,608,575)</b>

### 15. Analysis of Revenue Income

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

Appendix No	2019		2018	
	€	%	€	%
3	30,650,966	44%	27,150,055	40%
	173,899	0%	164,709	0%
4	15,966,995	23%	17,724,904	26%
	<b>46,791,861</b>	<b>67%</b>	<b>45,039,667</b>	<b>66%</b>
	9,480,501	14%	9,480,501	14%
	13,884,362	20%	13,931,652	20%
	<b>70,156,723</b>	<b>100%</b>	<b>68,451,820</b>	<b>100%</b>

From 2017 onwards, local authorities will no longer retain PRD locally. Accordingly, an upward adjustment was made to the LPT baseline of each local authority, to include an additional amount equivalent to the PRD income retained by local authorities in 2014.

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 16. Over/Under Expenditure

The following table shows the difference between the adopted estimates and the actual outturn in respect of both expenditure and income:

	EXPENDITURE				INCOME				NET (Over/Under Budget 2019 €	
	Excluding Transfers 2019 €	Transfers 2019 €	Including Transfers 2019 €	Budget 2019 €	(Over/Under Budget 2019 €	Excluding Transfers 2019 €	Transfers 2019 €	Including Transfers 2019 €		Budget 2019 €
Housing & Building	9,085,377	602,887	9,688,264	9,019,534	(668,730)	10,107,922	-	10,107,922	9,621,066	486,856
Roads Transportation & Safety	22,852,094	286,460	23,138,554	19,920,281	(3,188,293)	16,001,492	-	16,001,492	13,114,409	2,887,083
Water Services	8,848,305	60,636	8,908,941	7,663,041	(1,245,801)	8,894,212	-	8,894,212	7,545,336	1,348,876
Development Management	7,504,404	236,514	7,740,918	10,915,946	3,175,028	3,729,564	-	3,729,564	6,711,000	(2,981,436)
Environmental Services	7,225,561	286,817	7,512,368	8,112,865	600,487	2,088,903	-	2,088,903	1,472,034	616,868
Recreation & Amenity	5,977,540	422,539	6,400,079	5,675,680	(724,399)	1,966,708	96,157	2,062,866	1,505,621	557,244
Agriculture, Education, Health & Welfare	634,558	496	635,054	656,179	21,126	469,775	-	469,775	463,121	6,654
Miscellaneous Services	5,733,225	525,489	6,258,714	5,027,770	(1,230,944)	3,533,285	-	3,533,285	2,803,318	731,967
<b>Total Divisions</b>	<b>67,861,055</b>	<b>2,391,738</b>	<b>70,252,793</b>	<b>66,991,267</b>	<b>(3,261,526)</b>	<b>46,791,861</b>	<b>96,157</b>	<b>46,888,018</b>	<b>43,233,907</b>	<b>3,654,111</b>
Local Property Tax	-	-	-	-	-	9,480,501	-	9,480,501	9,480,501	-
Rates	-	-	-	-	-	13,884,362	-	13,884,362	14,276,864	(392,502)
Dr/Cr Balance	-	-	-	-	-	-	-	-	-	-
<b>(Deficit)/Surplus for Year</b>	<b>67,861,055</b>	<b>2,391,738</b>	<b>70,252,793</b>	<b>66,991,267</b>	<b>(3,261,526)</b>	<b>70,156,723</b>	<b>96,157</b>	<b>70,252,881</b>	<b>66,991,272</b>	<b>3,261,609</b>
										<b>83</b>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

	2019 €
<b>17. Net Cash Inflow/(Outflow) from Operating Activities</b>	
Operating Surplus/(Deficit) for Year	88
(Increase)/Decrease in Stocks	(18,116)
(Increase)/Decrease in Trade Debtors	(2,089,601)
Increase/(Decrease) in Creditors Less than One Year	(413,146)
	<u>(2,520,775)</u>
<b>18. Increase/(Decrease) in Reserve Balances</b>	
Increase/(Decrease) in Development Levies balances	1,220,694
Increase/(Decrease) in Reserves created for specific purposes	1,037,126
	<u>2,257,820</u>
<b>19. (Increase)/Decrease in Other Capital Balances</b>	
(Increase)/Decrease in Capital account balances including asset formation and enhancement	(1,224,876)
(Increase)/Decrease in Voluntary Housing Balances	4,725
(Increase)/Decrease in Affordable Housing Balances	150
	<u>(1,220,000)</u>
<b>20. Increase/(Decrease) in Loan Financing</b>	
(Increase)/Decrease in Long Term Debtors	(865,098)
Increase/(Decrease) in Mortgage Loans	320,270
Increase/(Decrease) in Asset/Grant Loans	(843,272)
Increase/(Decrease) in Revenue Funding Loans	-
Increase/(Decrease) in Bridging Finance Loans	-
Increase/(Decrease) in Recoupable Loans	(259,225)
Increase/(Decrease) in Shared Ownership Rented Equity Loans	(71,927)
Increase/(Decrease) in Finance Leasing	-
(Increase)/Decrease in Portion Transferred to Current Liabilities	-
Increase/(Decrease) in Other Creditors - Deferred Income	843,805
	<u>(875,447)</u>



## NOTES TO AND FORMING PART OF THE ACCOUNTS

2019

€

### 21. (Increase)/Decrease in Reserve Financing

(Increase)/Decrease in Specific Revenue Reserve

-

(Increase)/Decrease in Balance Sheet accounts relating the loan principal outstanding (including Unrealised TP Annuities)

843,272

(Increase)/Decrease in Reserves in Associated Companies

-

843,272

### 22. Analysis of Changes in Cash & Cash Equivalents

Increase/(Decrease) in Bank Investments

(786,200)

Increase/(Decrease) in Cash at Bank/Overdraft

(2,691,369)

Increase/(Decrease) in Cash in Transit

(141,364)

(3,618,933)

### 23. Post Balance Sheet (Non Adjusting) Event

At the financial year end on 31/12/2019 initial reports were emerging from China about Covid-19. In the interim the WHO has declared it a pandemic which has resulted in unprecedented restrictions on travel and movement. This health crisis has, in a short space of time, resulted in effectively locking down economic activity within the county and country for the vast majority of businesses, and brings with it financial uncertainty and consequences that will be of proportions impossible to estimate effectively at this time.

The global economic shock created by the COVID 19 pandemic has been faster and more severe than the 2008 financial crash.

It is clear, however, even at this point of the crisis that the financial impact will be significant but an estimate of such costs both in terms of dealing with the crisis and the direct impact on other Income and Expenditure for the local authority cannot be estimated at this time as the crisis is ongoing.

1. The purpose of this report is to provide a comprehensive overview of the current state of the water resources in California, including the availability, quality, and distribution of water across the state.

2. This report is organized into several sections, each focusing on a different aspect of the water resources. The first section discusses the overall water supply and demand, while the second section focuses on the quality of the water.

## APPENDICES

**APPENDIX 1**  
**ANALYSIS OF EXPENDITURE**  
**FOR YEAR ENDED 31st DECEMBER 2019**

	2019 €	2018 €
<b>Payroll Expenses</b>		
Salary & Wages	20,225,192	19,826,973
Pensions (incl Gratuities)	4,451,426	4,089,357
Other costs	2,374,506	2,373,815
<b>Total</b>	<b>27,051,124</b>	<b>26,290,145</b>
<b>Operational Expenses</b>		
Purchase of Equipment	785,446	1,197,740
Repairs & Maintenance	715,705	881,102
Contract Payments	7,846,433	7,378,975
Agency services	301,292	175,866
Machinery Yard Charges incl Plant Hire	2,828,337	3,028,348
Purchase of Materials & Issues from Stores	4,442,931	4,736,959
Payment of Grants	6,409,377	5,979,442
Members Costs	157,495	146,697
Travelling & Subsistence Allowances	823,047	804,564
Consultancy & Professional Fees Payments	1,299,539	1,205,489
Energy / Utilities Costs	1,028,149	891,240
Other	6,676,891	6,242,469
<b>Total</b>	<b>33,314,642</b>	<b>32,668,891</b>
<b>Administration Expenses</b>		
Communication Expenses	306,957	323,697
Training	558,155	486,786
Printing & Stationery	204,710	264,147
Contributions to other Bodies	1,143,414	916,179
Other	503,445	477,270
<b>Total</b>	<b>2,716,680</b>	<b>2,468,079</b>
<b>Establishment Expenses</b>		
Rent & Rates	510,283	565,375
Other	484,605	494,630
<b>Total</b>	<b>994,888</b>	<b>1,060,005</b>
<b>Financial Expenses</b>	2,565,429	2,384,573
<b>Miscellaneous Expenses</b>	1,218,293	971,452
<b>Total Expenditure</b>	<b>67,861,055</b>	<b>65,843,145</b>

**APPENDIX 2  
SERVICE DIVISION A  
HOUSING and BUILDING**

		EXPENDITURE	INCOME			
DIVISION	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL	
	€	€	€	€	€	€
A01	Maintenance/Improvement of LA Housing	2,182,681	83,357	178,733	-	262,090
A02	Housing Assessment, Allocation and Transfer	332,790	-	5,873	-	5,873
A03	Housing Rent and Tenant Purchase Administration	514,565	3,195	4,349,535	-	4,352,731
A04	Housing Community Development Support	159,194	-	3,823	-	3,823
A05	Administration of Homeless Service	181,124	71,342	3,921	-	75,263
A06	Support to Housing Capital & Affordable Prog.	537,539	94,839	8,997	-	103,636
A07	RAS Programme	5,042,661	4,054,525	1,083,110	-	5,137,635
A08	Housing Loans	389,646	37,968	108,957	-	146,925
A09	Housing Grants	229,905	-	4,739	-	4,739
A11	Agency & Recoupable Services	1,351	-	357	-	357
A12	HAP Programme	116,809	14,850	-	-	-14,850
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>9,688,264</b>	<b>4,359,876</b>	<b>5,748,046</b>	<b>-</b>	<b>10,107,922</b>
Less Transfers to/from Reserves		602,887		-		-
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>9,085,377</b>		<b>5,748,046</b>		<b>10,107,922</b>

**SERVICE DIVISION B  
ROAD TRANSPORTATION and SAFETY**

		EXPENDITURE	INCOME			
DIVISION	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL	
	€	€	€	€	€	€
B01	NP Road - Maintenance and Improvement	1,913,054	1,337,503	27,435	-	1,364,938
B02	NS Road - Maintenance and Improvement	403,707	212,068	5,234	-	217,302
B03	Regional Road - Maintenance and Improvement	4,807,089	4,034,330	23,216	-	4,057,546
B04	Local Road - Maintenance and Improvement	12,844,725	8,679,278	101,404	-	8,780,682
B05	Public Lighting	589,231	-	1,171	-	1,171
B06	Traffic Management Improvement	195,351	-	-	-	-
B07	Road Safety Engineering Improvement	452,643	34,872	4,680	-	39,352
B08	Road Safety Promotion/Education	20,465	-	-	-	-
B09	Maintenance & Management of Car Parking	747,189	-	602,903	-	602,903
B10	Support to Roads Capital Prog.	154,544	-	8,909	-	8,909
B11	Agency & Recoupable Services	980,575	791,498	137,191	-	928,689
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>23,108,554</b>	<b>15,089,349</b>	<b>912,143</b>	<b>-</b>	<b>16,001,492</b>
Less Transfers to/from Reserves		256,460		-		-
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>22,852,094</b>		<b>912,143</b>		<b>16,001,492</b>

**APPENDIX 2  
SERVICE DIVISION C  
WATER SERVICES**

DIVISION	EXPENDITURE	INCOME			
	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
	€	€	€	€	€
C01 Operation and Maintenance of Water Supply	2,302,052	-	2,273,287	-	2,273,287
C02 Operation and Maintenance of Waste Water Treatment	1,633,341	-	1,603,433	-	1,603,433
C03 Collection of Water and Waste Water Charges	318	-	(1,594)	-	(1,594)
C04 Operation and Maintenance of Public Conveniences	50,714	-	430	-	430
C05 Admin of Group and Private Installations	4,538,287	4,526,062	3,964	-	4,530,026
C06 Support to Water Capital Programme	322,930	-	318,195	-	318,195
C07 Agency & Recoupable Services	61,199	-	170,436	-	170,436
C08 Local Authority Water and Sanitary Services	-	-	-	-	-
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>8,908,841</b>	<b>4,526,062</b>	<b>4,368,150</b>	<b>-</b>	<b>8,894,212</b>
Less Transfers to/from Reserves	60,536				
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>8,848,305</b>		<b>4,368,150</b>		<b>8,894,212</b>

**SERVICE DIVISION D  
DEVELOPMENT MANAGEMENT**

DIVISION	EXPENDITURE	INCOME			
	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
	€	€	€	€	€
D01 Forward Planning	191,669	-	4,030	-	4,030
D02 Development Management	1,133,328	-	363,861	-	363,861
D03 Enforcement	167,821	-	10,775	-	10,775
D04 Op & Mtce of Industrial Sites & Commercial Facilities	101,381	-	-	-	-
D05 Tourism Development and Promotion	560,606	6,576	17,070	2,775	26,421
D06 Community and Enterprise Function	3,282,781	1,912,121	111,890	59,545	2,083,556
D07 Unfinished Housing Estates	172,635	-	5,571	-	5,571
D08 Building Control	133,553	-	2,582	-	2,582
D09 Economic Development and Promotion	1,535,229	905,610	95,406	-	1,001,016
D10 Property Management	73,601	-	24,062	-	24,062
D11 Heritage and Conservation Services	348,990	173,388	2,850	-	176,238
D12 Agency & Recoupable Services	38,324	-	31,451	-	31,451
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>7,740,918</b>	<b>2,997,695</b>	<b>669,549</b>	<b>62,320</b>	<b>3,729,564</b>
Less Transfers to/from Reserves	236,514				
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>7,504,404</b>		<b>669,549</b>		<b>3,729,564</b>

**APPENDIX 2  
SERVICE DIVISION E  
ENVIRONMENTAL SERVICES**

DIVISION	EXPENDITURE	INCOME			
	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
	€	€	€	€	€
E01 Operation, Maintenance and Aftercare of Landfill	797,179	23,830	960,983	-	984,813
E02 Op & Mtce of Recovery & Recycling Facilities	307,630	105,321	58,207	-	163,527
E03 Op & Mtce of Waste to Energy Facilities	-	-	-	-	-
E04 Provision of Waste to Collection Services	2,696	-	58	-	58
E05 Litter Management	456,523	21,105	15,474	-	36,579
E06 Street Cleaning	366,122	-	7,482	-	7,482
E07 Waste Regulations, Monitoring and Enforcement	582,680	323,482	12,792	-	336,273
E08 Waste Management Planning	50,932	-	466	-	466
E09 Maintenance and Upkeep of Burial Grounds	11,026	-	-	-	-
E10 Safety of Structures and Places	417,129	104,133	14,770	-	118,903
E11 Operation of Fire Service	3,755,606	4,215	355,991	-	360,206
E12 Fire Prevention	240,986	-	8,181	-	8,181
E13 Water Quality, Air and Noise Pollution	533,735	21,050	51,365	-	72,415
E14 Agency & Recoupable Services	123	-	-	-	-
E15 Climate Change and Flooding	-	-	-	-	-
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>7,512,368</b>	<b>603,135</b>	<b>1,485,768</b>	<b>-</b>	<b>2,088,903</b>
Less Transfers to/from Reserves	286,817		-		-
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>7,225,551</b>		<b>1,485,768</b>		<b>2,088,903</b>

**SERVICE DIVISION F  
RECREATION and AMENITY**

DIVISION	EXPENDITURE	INCOME			
	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
	€	€	€	€	€
F01 Operation and Maintenance of Leisure Facilities	277,618	-	86	-	86
F02 Operation of Library and Archival Service	2,217,930	164,092	52,281	-	216,373
F03 Op, Mtce & Imp of Outdoor Leisure Areas	368,625	540	4,344	-	4,883
F04 Community Sport and Recreational Development	1,787,393	1,222,498	120,952	-	1,343,451
F05 Operation of Arts Programme	1,747,716	60,035	438,038	-	498,073
F06 Agency & Recoupable Services	798	-	-	-	-
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>6,400,079</b>	<b>1,447,165</b>	<b>615,701</b>	<b>-</b>	<b>2,062,866</b>
Less Transfers to/from Reserves	422,539		98,157		98,157
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>5,977,540</b>		<b>519,543</b>		<b>1,966,708</b>

APPENDIX 2  
SERVICE DIVISION G  
AGRICULTURE, EDUCATION, HEALTH and WELFARE

		EXPENDITURE	INCOME		
DIVISION	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
	€	€	€	€	€
G01 Land Drainage Costs	71,233	-	1,078	-	1,078
G02 Operation and Maintenance of Piers and Harbours	-	-	-	-	-
G03 Coastal Protection	-	-	-	-	-
G04 Veterinary Service	563,820	215,300	253,398	-	468,697
G05 Educational Support Services	-	-	-	-	-
G06 Agency & Recoupable Services	-	-	-	-	-
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>635,054</b>	<b>215,300</b>	<b>254,475</b>	<b>-</b>	<b>469,775</b>
Less Transfers to/from Reserves	496		-		-
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>634,558</b>		<b>254,475</b>		<b>469,775</b>

SERVICE DIVISION H  
MISCELLANEOUS SERVICES

		EXPENDITURE	INCOME		
DIVISION	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
	€	€	€	€	€
H01 Profit/Loss Machinery Account	(0)	148	(148)	-	(0)
H02 Profit/Loss Stores Account	284,595	5,372	175,212	-	180,584
H03 Administration of Rates	2,723,010	26,374	141,043	-	167,417
H04 Franchise Costs	206,105	-	5,780	-	5,780
H05 Operation of Morgue and Coroner Expenses	151,690	-	1,973	-	1,973
H06 Weighbridges	-	-	-	-	-
H07 Operation of Markets and Casual Trading	7,203	-	4,965	-	4,965
H08 Malicious Damage	-	-	-	-	-
H09 Local Representation/Civic Leadership	947,249	-	33,041	-	33,041
H10 Motor Taxation	513,449	24,563	25,294	-	49,857
H11 Agency & Recoupable Services	1,425,414	1,358,929	1,622,161	111,579	3,089,669
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>6,258,714</b>	<b>1,412,386</b>	<b>2,009,320</b>	<b>111,579</b>	<b>3,533,285</b>
Less Transfers to/from Reserves	525,489		-		-
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>5,733,225</b>		<b>2,009,320</b>		<b>3,533,285</b>
<b>TOTAL ALL DIVISIONS</b>	<b>67,861,055</b>	<b>30,650,966</b>	<b>15,966,995</b>	<b>173,899</b>	<b>46,791,861</b>

### APPENDIX 3

#### ANALYSIS OF INCOME FROM GRANTS AND SUBSIDIES

	2019 €	2018 €
<b>Department of Housing, Planning and Local Government</b>		
Housing Grants & Subsidies	4,978,070	4,599,296
Local Improvement Schemes	-	-
Road Grants	37,663	173,403
Water Services Group Schemes	4,380,068	3,537,742
Environmental Protection/Conservation Grants	280,178	282,986
Library Services	2,420	-
Urban and Village Renewal Schemes	-	-
Miscellaneous	3,650,912	3,134,780
	13,329,310	11,728,207
<b>Other Departments and Bodies</b>		
Road Grants	14,982,456	12,991,502
Local Enterprise Office	905,019	920,813
Community Employment Schemes	-	-
Civil Defence	104,133	76,340
Higher Education Grants	-	-
Miscellaneous	1,330,048	1,433,192
	17,321,656	15,421,848
<b>Total</b>	<b>30,650,967</b>	<b>27,150,055</b>



## APPENDIX 4

### ANALYSIS OF INCOME FROM GOODS AND SERVICES

	2019	2018
	€	€
Rents from Houses	5,497,408	5,473,797
Housing Loans Interest & Charges	102,820	113,339
Domestic Water	-	-
Commercial Water	-	-
Irish Water	4,199,518	4,207,454
Domestic Refuse	-	-
Commercial Refuse	-	-
Domestic Sewerage	-	-
Commercial Sewerage	-	-
Planning Fees	338,917	371,549
Parking Fines/Charges	593,151	580,829
Recreation & Amenity Activities	330,800	345,914
Library Fees/Fines	11,018	14,611
Agency Services	4,288	13,458
Pension Contributions	710,518	705,378
Property Rental & Leasing of Land	29,939	22,677
Landfill Charges	956,530	1,334,010
Fire Charges	256,406	350,154
NPPR	1,043,380	1,508,646
Misc. (Detail)	1,892,303	2,683,089
	<b>15,966,995</b>	<b>17,724,904</b>

## APPENDIX 5

### SUMMARY OF CAPITAL EXPENDITURE AND INCOME

	2019	2018
	€	€
<b>EXPENDITURE</b>		
Payment to Contractors	16,405,047	11,078,793
Purchase of Land	229,746	818,706
Purchase of Other Assets/Equipment	6,530,869	4,465,700
Professional & Consultancy Fees	1,427,974	1,355,199
Other	7,848,922	4,865,448
<b>Total Expenditure (Net of Internal Transfers)</b>	<b>32,442,559</b>	<b>22,583,846</b>
Transfers to Revenue	98,040	1,145,456
<b>Total Expenditure (Incl Transfers) *</b>	<b>32,540,599</b>	<b>23,729,301</b>
<b>INCOME</b>		
Grants and LPT	26,272,000	20,334,605
Non - Mortgage Loans	-	-
<b>Other Income</b>		
(a) Development Contributions	1,148,456	1,013,754
(b) Property Disposals		
- Land	106,102	100
- LA Housing	191,320	158,375
- Other property	24,243	4,317
(c) Purchase Tenant Annuities	236	-
(d) Car Parking	-	-
(e) Other	2,220,414	2,127,363
<b>Total Income (Net of Internal Transfers)</b>	<b>29,962,772</b>	<b>23,638,514</b>
Transfers from Revenue	1,550,348	2,922,642
<b>Total Income (Incl Transfers) *</b>	<b>31,513,120</b>	<b>26,561,156</b>
<b>Surplus\ (Deficit) for year</b>	<b>(1,027,479)</b>	<b>2,831,855</b>
<b>Balance (Debit)\Credit @ 1 January</b>	<b>19,803,345</b>	<b>16,971,491</b>
<b>Balance (Debit)\Credit @ 31 December</b>	<b>18,775,867</b>	<b>19,803,345</b>

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

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

	BALANCE @ 1/1/2019 €	EXPENDITURE		INCOME			TRANSFERS			BALANCE @ 31/12/2019 €	
		€	€	Grants and LPT €	Non-Mortgage Loans* €	Other €	Total Income €	Transfer from Revenue €	Transfer to Revenue €		Internal Transfers €
Housing & Building	864,469	13,605,095	-	13,074,427	-	240,640	13,315,087	597,459	-	-	1,171,901
Road Transportation & Safety	6,177,035	7,950,915	-	7,227,893	-	1,681	7,229,744	6,523	1,882	1,037,225	6,497,730
Water Services	107,537	620,851	-	-	-	620,492	620,492	18,667	-	-	125,844
Development Management	3,765,313	3,685,027	-	2,204,858	-	1,575,070	3,779,928	393,588	86,157	(1,458,672)	2,688,971
Environmental Services	3,164,133	1,793,492	-	1,730,545	-	-	1,730,545	-	-	-	3,101,186
Recreation & Amenity	2,188,656	2,038,852	-	1,533,028	-	-	1,533,028	229,736	-	421,447	2,333,986
Agriculture, Education, Health & Welfare	51,075	-	-	-	-	-	-	-	-	-	51,075
Miscellaneous Services	3,485,127	2,748,296	-	501,258	-	1,252,709	1,753,967	304,376	-	-	2,795,174
<b>TOTAL</b>	<b>19,803,345</b>	<b>32,442,559</b>	<b>-</b>	<b>26,272,000</b>	<b>-</b>	<b>3,690,772</b>	<b>29,962,772</b>	<b>1,550,348</b>	<b>98,040</b>	<b>(0)</b>	<b>18,775,887</b>

Note: Mortgage-related transactions are excluded

## APPENDIX 7

### Summary of Major Revenue Collections for 2019

A Debtor type	B Incoming arrears @ 1/1/2019	C Accrued - current year debit (Gross)	D Vacant property adjustments	E Write offs	F Waivers	G Total for collection =(B+C-D-E-F)	H Amount collected	I Closing arrears @ 31/12/2019 = (G-H)	J Specific doubtful arrears*	K % Collected = (H)/(G-J)
Rates	€ 4,126,560	€ 14,277,348	€ 1,425,072	€ 624,117	€ 392,861	€ 15,961,857	€ 12,389,243	€ 3,572,614	€ 305,799	79%
Rents & Annuities	1,027,209	5,484,858	-	46,366	-	6,465,701	5,473,241	992,461	-	85%
Housing Loans	122,848	398,858	-	-	-	521,707	421,093	100,614	-	81%

\*Specific doubtful arrears = (i) Vacancy applications pending/criteria not met & (ii) Accounts in examinership/receivership/liquidation and no communication regarding likely outcome

## APPENDIX 8

### INTEREST OF LOCAL AUTHORITY IN COMPANIES AND JOINT VENTURES

Where a local authority as a corporate body or its members or officers, by virtue of their office, have an interest in a company (controlled, jointly controlled and associated), the following disclosures should be made for each entity:

Name of Company or Entity	Voting Power %	Classification: Subsidiary / Associate / Joint Venture	Total Assets	Total Liabilities	Revenue Income	Revenue Expenditure	Cumulative Surplus/Deficit	Currently Consolidated Y / N	Date of Financial Statements
Cavan Regional Health Sports and Leisure Company Ltd	85.71%	Subsidiary	1,126,144	946,632	1,070,862	1,073,904	-3,042	N	31/12/2019
Glassell Ltd	100%	Subsidiary	20,261	6,778	68,924	145,497	-76,573	N	31/12/2019
Bridge Street Resource and Community Centre Ltd	83.33%	Subsidiary	70,926	10,136	70,024	56,291	13,733	N	31/12/2018
Cavan Digital Hub DAC	100%	Subsidiary	1,132,110	498,164	31,239	174,899	-143,660	N	30/06/2019