

## Income and Expenditure Account Statement for the year ended 31st December 2004

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 Programme Group</b>	<b>Notes</b>	<b>Gross Expenditure € 2004</b>	<b>Income € 2004</b>	<b>Net Expenditure € 2004</b>	<b>Net Expenditure € 2003</b>
Housing & Building		989,492	912,421	77,071	(147,416)
Roads Transportation & Safety		847,687	910,695	(63,008)	129,810
Water & Sewerage		625,980	46,385	579,595	305,422
Development Incentives & Controls		377,275	463,312	(86,037)	244,732
Environmental Protection		371,424	28,650	342,774	308,430
Recreation & Amenity		215,150	3,619	211,531	271,201
Agriculture, Education, Health & Welfare		2,179	1,718	461	5,084
Miscellaneous		621,227	31,465	589,762	244,887
County Charge		678,400		678,400	623,700
<b>Total Expenditure / Income</b>	16-17	4,728,814	2,398,265		
<b>Net Cost of Programmes to be funded from County Rates and Local Government Fund</b>				<b>2,330,549</b>	1,985,850
Rates				1,704,533	1,424,345
Local Government Fund - General Purpose Grant				1,090,684	965,586
<b>Surplus / (Deficit) for Year before Transfers</b>				<b>464,668</b>	404,081
<b>Transfer to / from Reserves</b>	15			(342,639)	(191,522)
<b>Overall Surplus / (Deficit) for Year</b>				<b>122,029</b>	212,559
<b>General Reserve at 1 January 2004</b>				(828,586)	(1,041,145)
<b>General Reserve at 31 December 2004</b>				<b>(706,557)</b>	(828,586)

## Balance Sheet at 31 December 2004

	Notes	2004 €	2003 €
<b>Fixed Assets</b>	1		
Operational		46,131,062	42,848,614
Infrastructural		21,000,000	21,000,000
Community		133,065	134,621
Non Operational		894,036	1,884,911
		<u><b>68,158,163</b></u>	<u><b>65,868,146</b></u>
<b>Work in Progress and Preliminary Expenses</b>	2	<b>29,015</b>	1,032,960
<b>Long Term Debtors</b>	3	<b>113,659</b>	133,254
<b>Current Assets</b>			
Stock	4	0	0
Trade Debtors and Prepayments	5	1,099,475	1,526,295
Bank Investments		316,299	311,722
Cash at Bank		2,156,628	601,840
Cash on Hand			0
		<u><b>3,572,402</b></u>	<u><b>2,439,857</b></u>
<b>Current Liabilities</b>			
Bank Overdraft			
Creditors and Accruals	6	552,714	341,975
Urban Account		0	340,237
Finance Leases		59,427	2,774
		<u><b>612,141</b></u>	<u><b>684,986</b></u>
<b>Net Current Assets / (Liabilities)</b>		<b>2,960,261</b>	1,754,871
<b>Creditors - Amounts falling due after more than one year</b>			
Loans Payable	8	4,357,134	4,177,598
Finance Leases		165,036	10,169
Refundable Deposits	9	316,299	311,722
Other		0	0
		<u><b>4,838,469</b></u>	<u><b>4,499,489</b></u>
<b>Net Assets</b>		<u><u><b>66,422,629</b></u></u>	<u><u><b>64,289,742</b></u></u>
<b>Financed By</b>			
Capitalisation Account	10	68,158,163	65,868,146
Income Work in Progress	2	502,679	1,187,864
Specific Revenue Reserve		(49,940)	(325,176)
General Revenue Reserve		(706,557)	(828,586)
Other Balances	11	(1,481,716)	(1,612,506)
<b>Total</b>		<u><u><b>66,422,629</b></u></u>	<u><u><b>64,289,742</b></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 Network	Water & Sewerage Network	Total
	€		€	€	€	€	€	€	€	€
<b>Costs</b>										
Accumulated Costs at 1 January 2004	2,145,532		39,158,542	3,527,100	101,837	1,539	0	21,000,000		65,934,550
Additions	611,990	135,781	2,174,869	73,500	269,273					3,265,413
Disposals	(1,800)		(885,000)	(44,900)						(931,700)
Revaluations										
Accumulated Costs at 31 December 2004	2,755,722	135,781	40,448,411	3,555,700	371,110	1,539	0	21,000,000	0	68,268,263
<b>Depreciation</b>										
Accumulated Depreciation at 1 January 2004	0		16,269	0	49,519	616	0	0	0	66,404
Provision for year		2,716			40,596	384				43,696
Disposals										
Accumulated Depreciation at 31 December 2004	0	2,716	16,269	0	90,115	1,000	0	0	0	110,100
<b>Net Book Value at 31 December 2004</b>	2,755,722	133,065	40,432,142	3,555,700	280,995	539	0	21,000,000	0	68,158,163
<b>Net Book Value at 31 December 2003</b>	2,145,532	0	39,142,273	3,527,100	52,318	923	0	21,000,000	0	65,868,146
<b>Net Book Value by Category</b>										
Operational	1,861,686		40,432,142	3,555,700	280,995	539				46,131,062
Infrastructural								21,000,000		21,000,000
Community		133,065								133,065
Non-Operational	894,036									894,036
<b>Net Book Value at 31 December 2004</b>	2,755,722	133,065	40,432,142	3,555,700	280,995	539	0	21,000,000	0	68,158,163

## 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:

	<b>Funded</b>	<b>Unfunded</b>	<b>Total</b>	<b>Total</b>
	<b>2004</b>	<b>2004</b>	<b>2004</b>	<b>2003</b>
	€	€	€	€
<b>Expenditure</b>				
Work in Progress	26,679		26,679	1,000,714
Preliminary Expenses		2,336	2,336	32,246
	26,679	2,336	29,015	1,032,960
<b>Income</b>				
Work in Progress	26,679		26,679	1,187,864
Preliminary Expenses	476,000		476,000	0
	502,679	0	502,679	1,187,864
<b>Net Expended</b>				
Work in Progress	0	0	0	(187,150)
Preliminary Expenses	(476,000)	2,336	(473,664)	32,246
<b>Net Over/(Under) Expenditure</b>	<b>(476,000)</b>	<b>2,336</b>	<b>(473,664)</b>	<b>(154,904)</b>

### 3 Long Term Debtors

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

	<b>2004</b>	<b>2003</b>
	€	€
Long Term Mortgage Advances*		
Tenant Purchases Advances	127,228	147,713
Shared Ownership Rented Equity		
Voluntary Housing		
Inter Local Authority Loans		
Long Term Investments		
Other		
	127,228	147,713
Less: Amounts falling due within one year (Note 5)	13,569	14,459
<b>Total Amounts falling due after more than one year</b>	<b>113,659</b>	<b>133,254</b>

\* Includes HFA Agency Loans

## Notes to and Forming Part of the Accounts

### 4 Stocks

(a) A summary of stock is as follows:	2004 €	2003 €
Central Stores		
Other Depots		
<b>Total</b>	<u><u>0</u></u>	<u><u>0</u></u>
(b) A summary of the movement in stock is as follows:	2004 €	2003 €
<b>Opening Stock at 1 January</b>		
Purchases		
Returns to Stores		
Issues from Stores		
Stocktake Adjustments		
Other adjustments		
<b>Closing Stock at 31 December</b>	<u><u>0</u></u>	<u><u>0</u></u>

### 5 Trade Debtors and Prepayments

A breakdown of debtors and prepayments is as follows:	2004 €	2003 €
Government Debtors	994,845	708,294
Commercial Debtors	84,719	71,357
Non Commercial Debtors	82,712	134,373
Other Services		0
Other Local Authorities	7,215	0
TRS Refundable	1,644	524
Agent Works Recoupable (Note 12)		0
Other		
Add: Amount falling due within one year (Note 3)	13,569	14,459
<b>Total Gross Debtors</b>	<u>1,184,704</u>	<u>929,007</u>
Less: Provision for Doubtful Debts	<u>(100,229)</u>	<u>(108,093)</u>
<b>Total Trade Debtors</b>	1,084,475	820,914
Prepayments	15,000	705,381
<b>Total</b>	<u><u>1,099,475</u></u>	<u><u>1,526,295</u></u>

## Notes to and Forming Part of the Accounts

### 6 Creditors and Accruals

A breakdown of creditors and accruals is as follows:

	<b>2004</b>	<b>2003</b>
	€	€
Trade Creditors	164,793	20,413
Grants		0
Revenue Commissioners	1,122	76
Other Local Authorities		10,600
Other Creditors	32,581	209
	198,496	31,298
Accruals	183,531	156,308
Deferred Income		0
Add: Amounts falling due within one year (Note 8)	170,687	154,369
<b>Total</b>	<b>552,714</b>	<b>341,975</b>

### 7 Urban Account

A summary of the Intercompany account is as follows:

	<b>2004</b>	<b>2003</b>
	€	€
<b>Balance at 1 January</b>	(340,237)	0
Charge for Year	(338,163)	283,463
Received/Paid	678,400	(623,700)
<b>Balance at 31 December</b>	<b>0</b>	<b>(340,237)</b>

## Notes to and Forming Part of the Accounts

### 8 Loans Payable

An analysis of loans payable is as follows:

	2004 HFA €	2004 OPW €	2004 Other €	2004 Total €	2003 Total €
Mortgage Loans *				0	
<b>Non Mortgage Loans</b>					
Asset/Grants	1,466,793		2,269,738	3,736,531	3,498,686
Revenue Funding	791,290			791,290	833,281
Bridging Finance				0	
Recoupable				0	
Shared Ownership – Rented Equity				0	
Inter Local Authority				0	
Voluntary Housing				0	
	2,258,083	0	2,269,738	4,527,821	4,331,967
Less: Amounts falling due within one year (Note 6)				170,687	154,369
<b>Total Amounts falling due after more than one year</b>				<b>4,357,134</b>	<b>4,177,598</b>

\* Includes HFA Agency Loans

### 9 Refundable Deposits

The movement in refundable deposits is as follows:

	2004 €	2003 €
<b>Opening Balance at 1 January</b>	311,722	0
Deposits received	112,558	311,722
Deposits repaid	(107,981)	0
<b>Closing Balance at 31 December</b>	<b>316,299</b>	<b>311,722</b>

## Notes to and Forming Part of the Accounts

### 10 Capitalisation Account

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

	<b>2004</b>	<b>2003</b>
	<b>€</b>	<b>€</b>
Grants	6,784,454	4,600,334
Loans	2,574,622	1,872,911
Revenue Funded	82,622	9,123
Leases	274,543	14,520
Development Levies	135,781	134,621
Tenant Purchase Annuities		0
Unfunded	5,000	5,000
Historical	58,344,319	59,276,019
Other	66,922	22,022
<b>Total Gross Funding</b>	<b>68,268,263</b>	<b>65,934,550</b>
<b>Less: Amortised</b>	<b>(110,100)</b>	<b>(66,404)</b>
<b>Total *</b>	<b>68,158,163</b>	<b>65,868,146</b>

\* Must agree with Note 1

## Notes to and Forming Part of the Accounts

### 11 Other Balances

A breakdown of other balances is as follows:	Note	2004 €	2003 €
Tenant Purchase Annuities	(a)	805,565	558,564
Development Levies	(b)	2,263,895	1,696,350
<b>Unfunded Balances</b>	(c)		
Project Balances		(44,218)	(57,231)
Non Project Balances		(53,075)	
<b>Funded Balances</b>	(d)		
Project Balances		(775,482)	(487,685)
Non Project Balances		(126,778)	
Other	(e)	409,371	189,124
<b>Net Capital Balances</b>		2,479,278	1,899,122
Non-Mortgage Loans - Principal to be Amortised	(f)	(3,736,531)	(3,498,686)
Lease Repayment - Principal to be Amortised	(g)	(224,463)	(12,942)
Historical Opening Mortgage Funding Surplus/(Deficit)	(h)		
Shared Ownership Rented Equity Account	(i)		
		(3,960,994)	(3,511,628)
<b>Total Other Balances</b>		<b>(1,481,716)</b>	<b>(1,612,506)</b>

- (a) Repayments of annuities by borrowers who purchased local authority houses.
- (b) Development contributions to be applied to either specific or general developments.
- (c) Balances relating to completed assets for which funding has yet to be identified.
- (d) Balances relating to completed assets for which funding has been identified but not yet received.
- (e) Relates to reserve provisions and other miscellaneous credit balances.
- (f) Both the principal and interest of non-mortgage loans are funded through the Income & Expenditure account and the principal to be amortised represents the balance on all such loans that remains unfunded.
- (g) Similar to (f) it represents the future liability that remains to be funded.
- (h) See Note 13
- (i) 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.

## Notes to and Forming Part of the Accounts

### 12 Capital Account Analysis

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

	<b>2004</b>	<b>2003</b>
	€	€
Net WIP & Preliminary Expenses (Note 2)	473,664	154,904
Net Capital Balances (Note 11)	2,479,278	1,899,122
Agent Works Recoupable (Note 5)		
<b>Capital Balance Surplus / (Deficit) at 31 December</b>	<b>2,952,942</b>	<b>2,054,026</b>

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

	<b>2004</b>	<b>2003</b>
	€	€
<b>Opening Balance at 1 January</b>	2,054,026	732,648
<b>Expenditure</b>	2,803,696	2,649,267
<b>Income</b>		
Grants	1,606,552	2,278,841
Loans	350,000	600,000
Other	1,564,999	1,010,304
<b>Total Income</b>	3,521,551	3,889,145
Net Revenue Transfers	181,061	81,500
<b>Closing Balance at 31 December</b>	<b>2,952,942</b>	<b>2,054,026</b>

### 13 Mortgage Loan Funding Position

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

	<b>Loan Annuity</b>	<b>Rented Equity</b>	<b>Total</b>	<b>Total</b>
	<b>2004</b>	<b>2004</b>	<b>2004</b>	<b>2003</b>
	€	€	€	€
Mortgage Loans/Equity Receivable (Long Term Mortgage & Shared Ownership Note 3)			0	
Mortgage Loans/Equity Payable (Mortgage Loans & Shared Ownership Note 8)			0	
<b>Surplus / (Deficit) in Funding at 31st December</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**NOTE: Cash on Hand relating to Redemptions and Relending** € 0

## Notes to and Forming Part of the Accounts

### 14 Summary of Plant and Materials Account

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

	2004 Plant & Machinery €	2004 Materials €	2004 Total €	2003 Total €
Expenditure			0	
Charged to Jobs			0	
	0	0	0	0
Transfers from/(to) Reserves			0	
<b>Surplus/(Deficit) for the Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 15 Analysis of Transfers to / from Reserves

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

	2004 Transfers from Reserves €	2004 Transfers to Reserves €	2004 Net €	2003 Net €
Loan Repayment Reserve		(113,076)	(113,076)	(108,444)
Lease Repayment Reserve		(48,502)	(48,502)	(1,578)
Historical Mortgage Funding Write-off			0	
Development Levies			0	
Other	72,904	(253,965)	(181,061)	(81,500)
<b>Surplus / (Deficit) for Year</b>	<b>72,904</b>	<b>(415,543)</b>	<b>(342,639)</b>	<b>(191,522)</b>

### 16 Analysis of Revenue Income

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

	Appendix No	2004		2003	
		€	%	€	%
Grants & Subsidies	3	502,075	10%	515,815	13%
Goods & Services	4	1,896,190	37%	1,228,656	30%
		2,398,265	47%	1,744,471	43%
Local Government Fund - General Purpose Grant	1	1,090,684	20%	965,586	23%
Rates	1	1,704,533	33%	1,424,345	34%
<b>Total Income</b>		<b>5,193,482</b>	<b>100%</b>	4,134,402	100%

## Notes to and Forming Part of the Accounts

### 17 Over / Under Expenditure

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

	<b>Expenditure (Over) / Under Budget 2004 €</b>	<b>Income Over / (Under) Budget 2004 €</b>	<b>Net Position  2004 €</b>
Housing & Building	(98,536)	42,321	(56,215)
Roads Transportation & Safety	(52,563)	125,349	72,786
Water & Sewerage	(31,482)	14,885	(16,597)
Development Incentives & Controls	(7,660)	357,012	349,352
Environmental Protection	22,260	(34,350)	(12,090)
Recreation & Amenity	11,482	1,104	12,586
Agriculture, Education, Health & Welfare	821	(882)	(61)
Miscellaneous	(149,846)	7,273	(142,573)
County Charge			0
<b>Total Programme Groups</b>	(305,524)	512,712	207,188
Local Government Fund - General Purpose Grant			0
Rates		48,479	48,479
Transfers from / (to) Reserves	(206,542)	72,904	(133,638)
Dr / Cr Balance			
(Deficit) / Surplus for Year			<b>122,029</b>

## Appendix 1

### Income and Expenditure Account for the year ended 31st December 2004

	2004 €	2003 €
<b>Income</b>		
Grants and Subsidies	502,075	515,815
Goods and Services	1,896,190	1,228,656
Local Government Fund - General Purpose Grant	1,090,684	965,586
Rates	1,704,533	1,424,345
<b>Total Income</b>	<b>5,193,482</b>	<b>4,134,402</b>
<b>Expenditure</b>		
Payroll Expenses	1,453,969	1,144,047
Operational Expenses	1,565,424	1,191,853
Administration Expenses	248,058	189,578
Establishment Expenses	508,136	503,224
Financial Expenses	188,623	65,689
Miscellaneous Expenses	86,204	12,230
County Charge	678,400	623,700
<b>Total Expenditure</b>	<b>4,728,814</b>	<b>3,730,321</b>
<b>Surplus/(Deficit) for the year before Transfers</b>	<b>464,668</b>	<b>404,081</b>
<b>Transfer (to) / from Reserves</b>	<b>(342,639)</b>	<b>(191,522)</b>
<b>Overall Surplus / (Deficit) for Year</b>	<b>122,029</b>	<b>212,559</b>
<b>General Reserve at 1 January 2004</b>	<b>(828,586)</b>	<b>(1,041,145)</b>
<b>General Reserves at 31 December 2004</b>	<b>(706,557)</b>	<b>(828,586)</b>

**Appendix 2**  
**PROGRAMME GROUP 1**  
**HOUSING and BUILDING**

PROGRAMME	EXPENDITURE	INCOME			
	TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
1.1 Local Authority Housing	726,775	247,699	648,480		<b>896,179</b>
1.2 Assistance to Persons Housing Themselves					<b>0</b>
1.3 Assistance to Persons Improving Houses					<b>0</b>
1.8 Administration and Miscellaneous	262,717		16,242		<b>16,242</b>
<b>TOTAL</b>	<b>989,492</b>	<b>247,699</b>	<b>664,722</b>	<b>0</b>	<b>912,421</b>

**Appendix 2**  
**PROGRAMME GROUP 2**  
**ROAD TRANSPORTATION and SAFETY**

		EXPENDITURE	INCOME			
			State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
PROGRAMME		TOTAL				TOTAL
		€	€	€	€	€
2.1	Road Upkeep	384,066	253,000			<b>253,000</b>
2.2	Road Improvement	77,039				<b>0</b>
2.3	Road Traffic	279,201		604,005		<b>604,005</b>
2.8	Administration and Miscellaneous	107,381		53,690		<b>53,690</b>
<b>TOTAL</b>		<b>847,687</b>	<b>253,000</b>	<b>657,695</b>	<b>0</b>	<b>910,695</b>

**Appendix 2**  
**PROGRAMME GROUP 3**  
**WATER SUPPLY and SEWERAGE**

		EXPENDITURE	INCOME			
PROGRAMME		TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
		€	€	€	€	€
3.1	Public Water Supply Schemes	428,000				0
3.2	Public Sewerage Schemes	92,194		2,429	39,942	42,371
3.3	Private Installations					0
3.8	Administration and Miscellaneous	105,786		4,014		4,014
<b>TOTAL</b>		<b>625,980</b>	<b>0</b>	<b>6,443</b>	<b>39,942</b>	<b>46,385</b>

**Appendix 2**  
**PROGRAMME GROUP 4**  
**DEVELOPMENT INCENTIVES and CONTROLS**

		EXPENDITURE	INCOME			
			State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
PROGRAMME		TOTAL				TOTAL
		€	€	€	€	€
4.1	Land Use Planning	3,261		423,981		<b>423,981</b>
4.2	Industrial Development					<b>0</b>
4.3	Other Development and Promotion	60,670		2,734		<b>2,734</b>
4.4	Representational Functions					<b>0</b>
4.5	Promotion of Interest of the Local Community					<b>0</b>
4.6	Twinning of Local Authorities Areas					<b>0</b>
4.8	Administration and Miscellaneous	313,344		36,597		<b>36,597</b>
<b>TOTAL</b>		<b>377,275</b>	<b>0</b>	<b>463,312</b>	<b>0</b>	<b>463,312</b>

**Appendix 2**  
**PROGRAMME GROUP 5**  
**ENVIRONMENTAL PROTECTION**

PROGRAMME	EXPENDITURE	INCOME			
	TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
5.1 Waste Disposal	181,365				0
5.2 Burial Grounds	47,135		9,031	16,000	25,031
5.3 Safety of Structures and Places	508				0
5.4 Fire Protection					0
5.5 Pollution Control					0
5.8 Administration and Miscellaneous	142,416		3,619		3,619
<b>TOTAL</b>	<b>371,424</b>	<b>0</b>	<b>12,650</b>	<b>16,000</b>	<b>28,650</b>

**Appendix 2**  
**PROGRAMME GROUP 6**  
**RECREATION and AMENITY**

PROGRAMME	EXPENDITURE	INCOME			
	TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
6.1 Swimming Pools	14,000				0
6.2 Libraries					0
6.3 Parks, Open Spaces, Recreation Centres etc.	67,708				0
6.4 Other Recreation and Amenity	28,355				0
6.8 Administration and Miscellaneous	105,087		3,619		3,619
<b>TOTAL</b>	<b>215,150</b>	<b>0</b>	<b>3,619</b>	<b>0</b>	<b>3,619</b>

**Appendix 2**  
**PROGRAMME GROUP 7**  
**AGRICULTURE, EDUCATION, HEALTH and WELFARE**

PROGRAMME	EXPENDITURE	INCOME			
	TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
7.1 Agriculture					0
7.2 Education	2,179	1,376	342		1,718
7.3 Health and Welfare					0
7.8 Administration and Miscellaneous					0
<b>TOTAL</b>	<b>2,179</b>	<b>1,376</b>	<b>342</b>	<b>0</b>	<b>1,718</b>

**Appendix 2**  
**PROGRAMME GROUP 8**  
**MISCELLANEOUS SERVICES**

PROGRAMME	EXPENDITURE	INCOME			
	TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
8.1 Land Acquisition and Development					0
8.2 Plant and Materials					0
8.3 Financial Management	231,292				0
8.4 Elections					0
8.5 Administration of Justice & Consumer Protection					0
8.6 Property Damage					0
8.7 Markets, Fairs & Abattoirs					0
8.8 Administration and Miscellaneous	276,876		1,940	29,525	31,465
8.9 Chairman's Allowance	9,500				0
8.10 Entertainment and Associated Expenses	12,737				0
8.11 Expenses of Members	74,362				0
8.12 Expenses of Members Abroad	16,460				0
<b>TOTAL</b>	<b>621,227</b>	<b>0</b>	<b>1,940</b>	<b>29,525</b>	<b>31,465</b>
<b>OVERALL TOTAL</b>	<b>4,050,414</b>	<b>502,075</b>	<b>1,810,723</b>	<b>85,467</b>	<b>2,398,265</b>

### Appendix 3

<b>Analysis of Income from Grants and Subsidies</b>				
<b>Description</b>	<b>2004 €</b>	<b>2004 €</b>	<b>2004 €</b>	<b>2003 €</b>
	<i>Department of the Environment, Heritage and Local Government</i>	<i>Other Departments and Bodies</i>	<i>Total</i>	<i>Total</i>
Housing and Building	247,276	423	247,699	271,678
Roads Transportation and Safety	253,000		253,000	240,000
Water and Sewerage			0	1,280
Development Incentives and Controls			0	0
Environmental Protection			0	0
Recreation and Amenity			0	1,457
Agriculture, Education, Health and Welfare		1,376	1,376	1,400
Miscellaneous			0	0
<b>Overall Total</b>	<b>500,276</b>	<b>1,799</b>	<b>502,075</b>	<b>515,815</b>

## Appendix 4

<b>Analysis of Income from Goods and Services</b>		
<b>Description</b>	<b>2004 €</b>	<b>2003 €</b>
Rents from Houses	638,010	584,663
Housing Loans Interest and Charges	1,471	2,255
Domestic Water		30
Commercial Water		
Domestic Refuse		5
Commercial Refuse		
Domestic Sewerage		
Commercial Sewerage		
Planning Fees	419,452	86,016
Parking Fines/Charges	588,097	177,351
Recreation and Amenity Activities		
Library Fees/Fines		
Agency Services		
Pension Contributions	36,197	25,295
Property Rental & Leasing of Land		
Landfill Charges		
Fire Charges		
Miscellaneous	212,963	353,041
<b>Total</b>	<b>1,896,190</b>	<b>1,228,656</b>

## Appendix 5

<b>Summary of Capital Expenditure and Income</b>		
	<b>2004</b> €	<b>2003</b> €
<b>Expenditure (Net of Internal Transfers)*</b>		
Housing & Building	2,047,063	1,285,175
Roads Transportation & Safety	331,267	907,703
Water & Sewerage	16,603	267,112
Development Incentives & Controls	292,080	24,302
Environmental Protection	73,837	22,048
Recreation & Amenity	96,500	135,455
Agriculture, Education, Health & Welfare	0	0
Miscellaneous	19,250	7,472
<b>Total Expenditure</b>	<b>2,876,600</b>	2,649,267
<b>Income (Net of Internal Transfers)*</b>		
Housing & Building	2,568,609	2,297,243
Roads Transportation & Safety	11,922	600,000
Water & Sewerage	13,095	865,598
Development Incentives & Controls	1,098,047	151,304
Environmental Protection	15,800	0
Recreation & Amenity	0	50,000
Agriculture, Education, Health & Welfare	0	0
Miscellaneous	68,043	6,500
<b>Total Income</b>	<b>3,775,516</b>	3,970,645
<b>Surplus/(Deficit) for year</b>	<b>898,916</b>	1,321,378
<b>Balance (Debit)/Credit at 1 January 2004</b>	2,054,026	732,648
<b>Balance (Debit)/Credit at 31 December 2004</b>	<b>2,952,942</b>	2,054,026

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

## Appendix 6

<b>Analysis of Income and Expenditure on Capital Account</b>										
<b>Programme</b>	<b>Balance at 01/01/2004</b>	<b>Expenditure</b>	<b>Income</b>				<b>Transfers</b>			<b>Balance at 31/12/2004</b>
			Grants	Loans	Other	Total Income	Transfer from Revenue	Transfer to Revenue	Internal Transfers	
	€	€	€	€	€	€	€	€	€	€
1.1 Local Authority Housing	739,232	1,974,159	1,383,931	350,000	749,678	2,483,609	85,000	(72,904)	29,311	1,290,089
1.2 Assistance to Persons Housing Themselves	0					0				0
1.3 Assistance to Persons Improving Houses	0					0				0
1.4 Administration and Miscellaneous	0					0				0
<b>TOTAL</b>	739,232	1,974,159	1,383,931	350,000	749,678	2,483,609	85,000	(72,904)	29,311	1,290,089
2.1 Road Upkeep	(22,373)	19,162				0	11,922		18,612	(11,001)
2.2 Road Improvement	0					0				0
2.3 Road Traffic	(34,749)	312,105				0				(346,854)
2.8 Administration and Miscellaneous	0					0				0
<b>TOTAL</b>	(57,122)	331,267	0	0	0	0	11,922	0	18,612	(357,855)
3.1 Public Water Supply Schemes	0					0				0
3.2 Public Sewerage Schemes	(373,267)	16,603			(61,905)	(61,905)	75,000		61,905	(314,870)
3.3 Private Installations	0					0				0
3.8 Administration and Miscellaneous	0					0				0
<b>TOTAL</b>	(373,267)	16,603	0	0	(61,905)	(61,905)	75,000	0	61,905	(314,870)
4.1 Land Use Planning	1,696,349	246,928	222,621		875,426	1,098,047			(302,931)	2,244,537
4.2 Industrial Development	0					0				0
4.3 Other Development & Promotion	0	45,152				0			45,152	0
4.5 Promotion of Interest of the Local Community	0					0				0
4.8 Administration and Miscellaneous	0					0				0
<b>TOTAL</b>	1,696,349	292,080	222,621	0	875,426	1,098,047	0	0	(257,779)	2,244,537

## Appendix 6

<b>Analysis of Income and Expenditure on Capital Account</b>										
<b>Programme</b>	<b>Balance at</b>	<b>Expenditure</b>	<b>Income</b>				<b>Transfers</b>			<b>Balance at</b>
	<b>01/01/2004</b>		Grants	Loans	Other	Total Income	Transfer from Revenue	Transfer to Revenue	Internal Transfers	<b>31/12/2004</b>
	€	€	€	€	€	€	€	€	€	€
5.1 Waste Disposal	(22,022)	73,837				0	14,000			(81,859)
5.2 Burial Grounds	0				1,800	1,800				1,800
5.3 Safety of Structures & Places	0					0				0
5.4 Fire Protection	0					0				0
5.5 Pollution Control	0					0				0
5.8 Administration and Miscellaneous	0					0				0
<b>TOTAL</b>	(22,022)	73,837	0	0	1,800	1,800	14,000	0	0	(80,059)
6.1 Swimming Pools	0					0				0
6.2 Libraries	0					0				0
6.3 Parks, Open Spaces, Recreation Centres etc.	(68,404)	96,500				0			147,951	(16,953)
6.4 Other Recreation & Amenity	0					0				0
6.8 Administration and Miscellaneous	0					0				0
<b>TOTAL</b>	(68,404)	96,500	0	0	0	0	0	0	147,951	(16,953)
7.1 Agriculture	0					0				0
7.2 Education	0					0				0
7.3 Health and Welfare	0					0				0
7.8 Administration and Miscellaneous	0					0				0
<b>TOTAL</b>	0	0	0	0	0	0	0	0	0	0
8.1 Land Acquisition & Development	0					0				0
8.2 Plant & Materials	0					0				0
8.3 Financial Management	0					0				0
8.4 Elections	0					0				0
8.5 Admin. of Justice & Consumer Protection	0					0				0
8.6 Property Damage	0					0				0
8.7 Markets, Fairs & Abattoirs	0					0				0
8.8 Administration and Miscellaneous	139,260	19,250				0	68,043			188,053
<b>TOTAL</b>	139,260	19,250	0	0	0	0	68,043	0	0	188,053
<b>OVERALL TOTAL</b>	2,054,026	2,803,696	1,606,552	350,000	1,564,999	3,521,551	253,965	(72,904)	0	2,952,942

## Appendix 7

### Summary of Major Revenue Collections for 2004

	Arrears at 1 January 2004	Accrued	Write Off	Waivers	Total for Collection	Collected	Arrears at 31 December 2004	% Collected
	€	€	€	€	€	€	€	
County Rates	71,357	1,704,533	51,784		1,724,106	1,639,387	84,719	95.1
Rents & Annuities	124,907	630,163	31,539		723,531	648,670	74,861	89.7
Commercial Water								
<b>Refuse</b>								
Domestic								
Commercial								
Housing Loans	9,466	29,465			38,931	31,080	7,851	79.8

**Note 1** The total for collection in 2004 includes arrears brought forward at 1 January 2004. This will tend to reduce the % collected for 2004.

**Note 2** Rental income from Shared Ownership has been included under Rents & Annuities.

**Note 3** Income from Tenant Purchase Annuities has been included under Housing Loans.

**Note 4** Arrears brought forward is shown net of credit balances.