

APPENDIX A

STATUTORY FUNDS, RESERVES AND TRUST FUNDS

	Balance at 30/06/2006	Contributions during the year	Interest on investments	Other income	Adjustments during the year	Operating expenditure during the year	Capital expenditure during the year	Balance at 30/06/2007
STATUTORY FUNDS								
Asset Financing	918,691	794,097					74,964	1,637,824
Housing Development Fund	4,657,995	-	-	-	-	610,366	-	4,047,629
	5,576,686	794,097	-	-	-	610,366	74,964	5,685,453
RESERVES								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TRUST FUNDS								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
PROVISIONS								
Bad debts	27,508,050	7,693,005	-	-	-	-	-	35,201,055
Landfill sites rehabilitation	3,190,000	-	-	-	-	-	-	3,190,000
Performance Bonuses	-	199,024	-	-	-	-	-	199,024
Leave gratuity	1,996,178	297,307	-	-	-	-	-	2,293,485
	32,694,228	8,189,336	-	-	-	-	-	40,883,564

**APPENDIX B
EXTERNAL LOANS AND INTERNAL ADVANCES**

EXTERNAL LOANS	Loan Number	Interest rates	Redeemable	Balance at 30 June 2006	Received during the year	Redeemed or written off during the year	Balance at 30 June 2007
				R	R	R	R
Local registered stock (Refer to Notes 4)				-	-	-	-
Short-term loans				-	-	-	-
Annuity loans							
ABSA	31/16	14.00%	31-Dec-06	1,692	-	1,692	-
ABSA	31/20	15.25%	30-Jun-07	3,508	-	3,508	-
ABSA	30-0388-2753	Floating	31-Mar-08	483,743	-	228,520	255,223
ABSA	30-0814-4283	14.50%	25-Nov-11	706,013	-	90,560	615,453
ABSA	30-0969-8128	13.05%	14-Feb-13	272,436	-	25,515	246,921
ABSA	30-0969-8534	13.25%	14-Feb-10	1,027,067	-	208,502	818,565
ABSA	30-0969-8770	12.80%	14-Feb-13	39,324	-	3,715	35,609
ABSA	30-0969-8916	13.20%	14-Feb-10	130,870	-	26,589	104,281
ABSA	30-0969-8990	13.35%	14-Feb-08	481,395	-	224,743	256,652
ABSA	30-0969-9043	12.80%	14-Feb-13	647,609	-	61,180	586,429
ABSA	30-0969-9085	13.35%	14-Feb-08	244,091	-	113,956	130,135
ABSA	90-9200-8212	Floating	30-Dec-10	52,161	-	9,481	42,680
ABSA	90-9200-8204	Floating	30-Dec-15	80,175	-	5,171	75,004
ABSA	70-9200-8678	Floating	30-Dec-10	38,415	-	6,982	31,433
ABSA	60-9200-8205	Floating	30-Dec-10	71,367	-	12,973	58,394
ABSA	20-9201-0018	Floating	30-Dec-10	71,367	-	12,973	58,394
ABSA	20-9200-9990	Floating	30-Dec-15	137,098	-	8,842	128,256
ABSA	0-9205-8859	Floating	30-Dec-15	37,665	-	2,429	35,236
Nedbank	123-210-192-3	18.49%	31-Oct-08	14,485,049	-	3,716,756	10,768,293
Golf Club	49	18.00%	30-Jun-18	44,275	-	1,205	43,070
DBSA	10478/102	Floating	30-Sep-17	4,268,394	-	188,054	4,080,340
DBSA	10525/104	12.00%	31-Mar-17	35,837,464	-	240,480	35,596,984
DBSA	1118/101	Floating	30-Sep-18	10,079,680	-	318,579	9,761,101
DBSA	10772/101	15.50%	30-Sep-18	2,274,017	-	67,164	2,206,853
DBSA	102040/1	9.63%	00-Jan-00	186,859	19,645	-	206,504
DBSA	102040/2	9.63%	00-Jan-00	1,221,628	231,211	-	1,452,839
DBSA	102040/3	9.63%	00-Jan-00	356,424	143,576	-	500,000
DBSA	11469/101	13.41%	30-Jun-09	230,821	-	67,203	163,618
DBSA	11470/101	13.41%	30-Jun-09	300,368	-	87,451	212,917
DBSA	11471/101	13.41%	30-Jun-09	86,840	-	25,283	61,557
DBSA	11472/101	13.41%	30-Jun-09	49,999	-	14,557	35,442
DBSA	11474/101	17.45%	30-Jun-10	17,507	-	3,347	14,160
DBSA	11476/101	17.45%	30-Jun-10	1,061,037	-	202,845	858,192
DBSA	11477/101	17.45%	30-Jun-10	26,526	-	5,071	21,455
DBSA	11478/101	17.45%	30-Jun-10	10,610	-	2,028	8,582
DBSA	11479/101	17.45%	30-Jun-10	13,263	-	2,536	10,727
DBSA	11480/101	17.45%	30-Jun-10	35,544	-	6,795	28,749
DBSA	11481/101	17.45%	30-Jun-10	322,831	-	61,718	261,113
DBSA	11482/101	17.45%	30-Jun-10	10,610	-	2,028	8,582
DBSA	11483/101	17.45%	30-Jun-10	120,428	-	23,023	97,405
DBSA	11484/101	15.79%	31-Dec-11	204,914	-	25,743	179,171
DBSA	11485/101	15.79%	31-Dec-11	216,893	-	27,248	189,645
DBSA	11486/101	15.49%	31-Dec-06	3,333	-	3,333	-
DBSA	11487/101	15.79%	31-Dec-11	984,847	-	123,725	861,122
DBSA	11488/101	15.79%	31-Dec-11	63,050	-	7,921	55,129
DBSA	11,490	15.79%	31-Dec-11	221,937	-	27,882	194,055
DBSA	11,491	15.79%	31-Dec-11	201,761	-	25,347	176,414
DBSA	11,492	15.79%	31-Dec-11	19,546	-	2,456	17,090
DBSA	12977/101	14.65%	31-Dec-12	7,070	-	713	6,357
DBSA	12978/101	14.35%	31-Dec-13	241,114	-	19,623	221,491
DBSA	12982/101	13.95%	30-Jun-09	22,440	-	6,498	15,942
DBSA	12986/101	13.95%	30-Jun-09	88,312	-	25,571	62,741
DBSA	12987/101	13.95%	30-Jun-09	22,747	-	6,586	16,161
DBSA	13160/101	11.25%	31-Dec-11	207,522	-	29,073	178,449
DBSA	13161/101	10.75%	31-Dec-14	25,579	-	1,968	23,611
DBSA	13164/101	15.25%	31-Dec-14	14,429	-	919	13,510
DBSA	13167/101	15.73%	31-Dec-07	42,655	-	27,355	15,300
DBSA	100605/1	15.63%	30-Jun-23	3,706,024	-	217,999	3,488,025
(Refer to Note 4)				81,860,343	394,432	6,663,414	75,591,361

**APPENDIX C
ANALYSIS OF FIXED ASSETS**

Expenditure 2006	Services	Budget 2007	Balance at 30/06/2006	Expenditure during year	Redeemed, transferred or written off	Balance at 30/06/2007
R		R	R	R	R	R
5,321,316	RATE AND GENERAL SERVICES	9,645,064	87,812,831	7,628,483	0	95,441,314
3,188,563	Community services	3,992,137	45,264,366	2,763,305	0	48,027,671
-	Property Rates	0	78,072	-	-	78,072
26,586	Administration	414,000	518,395	342,337	-	860,732
-	Building Regulation & Enforcement	30,000	-	17,117	-	17,117
-	Council Costs	219,000	147,236	105,909	-	253,145
-	Community Halls & Facilities	10,000	3,458,657	9,980	-	3,468,637
-	Control room	23,000	-	20,202	-	20,202
-	Electricity: Street lighting	81,000	97,865	80,317	-	178,182
-	Environmental protection	13,000	69,641	10,428	-	80,069
-	Health services	0	1,426,488	-	-	1,426,488
12,458	Human Resources	14,222	18,455	14,221	-	32,676
494,342	Information Technology	94,330	622,780	97,445	-	720,225
-	Integrated Development planning	0	196,414	-	-	196,414
-	Licensing & Regulation	23,000	56,157	12,000	-	68,157
4,511	Local Economical Development	0	3,863,672	-	-	3,863,672
-	Parks	175,000	3,006,314	123,606	-	3,129,920
-	Public toilets	0	1,150,502	-	-	1,150,502
76,016	Property services: Administration	13,000	645,457	37,208	-	682,665
-	Property services: Maintenance	0	628,204	-	-	628,204
-	Municipal Manager	0	26,222	-	-	26,222
-	Mechanical workshop	0	991,208	-	-	991,208
74,842	Sport grounds	268,000	3,924,611	194,585	-	4,119,196
-	Social & Welfare services	18,100	17,900	12,747	-	30,647
-	Swimming pools	15,684	1,241,308	14,243	-	1,255,551
1,320	Storm water management	302,218	10,425,082	225,386	-	10,650,468
2,466,396	Roads	1,483,983	10,264,212	755,260	-	11,019,472
-	Town Secretary	0	9,479	-	-	9,479
-	Town Planning	0	3,450	-	-	3,450
29,843	Police & Traffic	206,000	1,234,569	116,240	-	1,350,809
2,249	Treasury	588,600	1,040,909	574,074	-	1,614,983
-	Vehicle Licensing & Testing	0	101,107	-	-	101,107
45,981	Subsidised services	101,176	3,469,091	70,675	0	3,539,766
-	Cemeteries	100,000	269,166	70,188	-	339,354
-	Fire protection	0	369,483	-	-	369,483
45,981	Library services	1,176	2,830,442	487	-	2,830,929
2,086,772	Economic services	5,551,751	39,079,374	4,794,503	0	43,873,877
-	Holiday Resort Klipriver Park	0	271,250	-	-	271,250
-	Holiday Resort Pine Forest	383,216	7,919,967	186,787	-	8,106,754
1,360,466	Solid Waste	0	2,704,046	8,500	-	2,712,546
726,306	Sewerage	5,168,535	28,184,111	4,599,216	-	32,783,327
3,096,055	HOUSING SERVICES	17,315,814	37,564,950	13,438,662	-	51,003,612
1,003,112	TRADING SERVICES	3,415,574	120,662,948	3,174,631	0	123,837,579
451,260	Electricity	2,110,875	48,561,658	1,785,554	-	50,347,212
551,852	Water	1,304,699	72,101,290	1,389,077	-	73,490,367
<u>9,420,483</u>	TOTAL FIXED ASSETS	<u>30,376,452</u>	<u>246,040,729</u>	<u>24,241,776</u>	<u>0</u>	<u>270,282,505</u>
	LESS: LOANS REDEEMED AND OTHER CAPITAL RECEIPTS		163,058,214	29,493,491	0	192,551,705
	Loans redeemed and advances repaid		62,549,739	6,987,684		69,537,423
	Contributions from operating income		23,115,627	-		23,115,627
	Contributions from other resources		77,392,848	22,505,807		99,898,655
	NET FIXED ASSETS		<u>82,982,515</u>	<u>-5,251,715</u>	<u>0</u>	<u>77,730,800</u>

APPENDIX D
ANALYSIS OF OPERATING INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2007

Actual 2006	INCOME	Actual 2007	Budget 2007
R		R	R
14,147,547	Grants and subsidies:	15,682,933	17,432,957
13,227,781	- National government	15,169,348	16,643,005
814,094	- Provincial government	312,565	689,952
105,672	- District Municipality	201,020	100,000
119,253,033	Operating income:	130,068,045	132,242,067
17,082,517	- Assessment rates	18,190,484	18,600,820
46,882,258	- Sale of electricity	53,470,089	52,323,090
17,292,818	- Sale of water	21,232,583	22,775,760
10,730,782	- Sewerage	11,879,698	12,037,476
11,713,776	- Refuse	12,987,271	12,950,461
15,550,882	- Other service charges	12,307,920	13,554,460
133,400,580	Total income	145,750,978	149,675,024
Actual 2006	EXPENDITURE	Actual 2007	Budget 2007
R		R	R
45,453,193	Salaries, wages and allowances	53,472,063	54,215,422
68,966,098	General expenses:	75,021,657	78,260,353
27,131,246	- Purchase of electricity	30,087,702	29,500,000
-	- Purchase of water	-	-
7,362,137	- Subsidies & Grants expenses	6,748,582	7,959,952
34,472,715	- Other general expenses	38,185,373	40,800,401
7,226,890	Repairs and maintenance	6,920,970	6,581,308
16,973,794	Capital charges	18,522,809	18,747,114
-	Contributions to fixed assets	-	-
5,223,298	Contributions	8,983,434	11,124,943
143,843,273	Gross expenditure	162,920,933	168,929,140
15,689,770	Less: Amounts charged out	17,452,310	19,254,754
128,153,503	Net expenditure	145,468,623	149,674,386

**APPENDIX E
DETAILED INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2007**

2006 Actual income	2006 Actual expenditure	2006 Surplus / (Deficit)		2007 Actual income	2007 Actual expenditure	2007 Surplus / (Deficit)	2007 Budget Surplus / (Deficit)
R	R	R		R	R	R	R
65,658,363	66,446,600	-788,237	RATE AND GENERAL SERVICES	69,745,205	75,891,529	-6,146,324	5,801,144
37,447,764	36,753,608	694,156	Community services	39,195,183	40,513,163	-1,317,980	-61,822
17,082,517	-	17,082,517	Assessment rates	18,190,484	-	18,190,484	-18,600,820
1,278	640,085	-638,807	Administration	2,435	752,633	-750,198	596,461
341,150	790,742	-449,592	Building Control & Regulation	389,603	1,243,171	-853,568	912,040
22,930	1,202,977	-1,180,047	Council's general expenses	913,100	2,450,558	-1,537,458	1,428,240
193,730	1,262,780	-1,069,050	Community halls & facilities	169,138	1,461,952	-1,292,814	1,257,127
-	119,442	-119,442	Control centre	-	164,867	-164,867	143,071
-	15,531	-15,531	Disaster management	-	17,826	-17,826	17,780
-	1,094,012	-1,094,012	Electricity: Streetlights	-	1,203,880	-1,203,880	1,135,159
-	160,743	-160,743	Environmental Protection	-	293,180	-293,180	293,620
-	509,147	-509,147	Executive Costs	-	998,797	-998,797	945,144
362,843	354,395	8,448	Health: Comprehensive	300,237	300,237	-	18,220
-	-	-	Health: Environment	-	-	-	-
108,226	1,007,876	-899,650	Human Resources	225,787	1,286,773	-1,060,986	942,369
-	118,894	-118,894	Information technology	-	155,074	-155,074	139,078
355,524	606,501	-250,977	Integrated development planning	241,020	619,871	-378,851	501,528
51,658	6,849	44,809	Licensing & regulations	53,824	8,685	45,139	-38,130
-	317,909	-317,909	Local economical development	-	133,474	-133,474	207,670
2,898	2,049,402	-2,046,504	Parks	5,146	2,445,349	-2,440,203	2,250,365
-	574,301	-574,301	Public toilets	-	549,530	-549,530	590,182
795,973	978,112	-182,139	Property services: Administration	916,096	1,234,929	-318,833	373,999
-	133,871	-133,871	Property services: Maintenance	-	156,716	-156,716	123,144
-	234,813	-234,813	Municipal Manager	-	278,682	-278,682	306,701
-	367,756	-367,756	Municipal Workshop	-	378,794	-378,794	365,500
-	152,478	-152,478	Audit	-	241,715	-241,715	221,606
68,059	1,775,395	-1,707,336	Sport grounds	60,423	2,085,708	-2,025,285	1,952,143
12,243,303	6,607,432	5,635,871	Social & welfare services	12,496,134	7,074,662	5,421,472	-5,503,966
60,045	912,611	-852,566	Swimming Baths	55,414	962,240	-906,826	759,860
13,856	1,245,048	-1,231,192	Storm water management	960	1,646,925	-1,645,965	1,584,649
503,026	4,551,769	-4,048,743	Streets	200,422	4,301,665	-4,101,243	3,931,613
-	237,371	-237,371	Tourism	-	366,842	-366,842	366,800
282,599	399,100	-116,501	Town Planning	247,705	484,151	-236,446	277,792
-	142,572	-142,572	Town Secretary	-	260,617	-260,617	237,916
1,236,416	1,867,747	-631,331	Traffic	1,020,352	1,916,109	-895,757	482,057
1,245,167	5,521,822	-4,276,655	Treasury	1,335,621	4,081,509	-2,745,888	3,180,180
2,476,566	794,125	1,682,441	Vehicle licensing & testing	2,371,282	956,042	1,415,240	-1,460,920
189,620	3,648,147	-3,458,527	Subsidized services	177,342	4,338,465	-4,161,123	3,967,983
146,590	965,871	-819,281	Cemeteries	124,753	1,091,064	-966,311	978,830
1,739	711,307	-709,568	Fire protection	15,873	789,881	-774,008	692,870
41,291	1,970,969	-1,929,678	Library	36,716	2,457,520	-2,420,804	2,296,283
28,020,979	26,044,845	1,976,134	Economic services	30,372,680	31,039,901	-667,221	1,894,983
752,990	914,739	-161,749	Holiday Resort Klipriver Park	702,554	1,089,972	-387,418	419,010
4,823,431	4,515,772	307,659	Holiday Resort Pine Forest	4,803,157	5,082,922	-279,765	-26,627
-	5,280,763	-5,280,763	Refuse removal	12,987,271	6,933,383	6,053,888	-6,823,757
-	1,073,254	-1,073,254	Refuse removal - Garden	-	4,792,893	-4,792,893	6,744,639
11,713,776	4,354,909	7,358,867	Refuse removal - Dumping site	-	1,111,564	-1,111,564	1,214,327
10,730,782	9,905,408	825,374	Sewerage	11,879,698	12,029,167	-149,469	367,391
1,239,180	1,239,180	-	HOUSING SERVICES	1,303,101	1,303,101	-	-
66,503,037	60,467,723	6,035,314	TRADING SERVICES	74,702,672	68,273,993	6,428,679	-5,801,782
46,992,176	40,463,449	6,528,727	Electricity: Distribution	53,470,089	44,987,904	8,482,185	-7,196,905
-	80,857	-80,857	Electricity: Generating	-	89,193	-89,193	97,576
19,510,861	19,923,417	-412,556	Water	21,232,583	23,196,896	-1,964,313	1,297,547
<u>133,400,580</u>	<u>128,153,503</u>	5,247,077	TOTAL	<u>145,750,978</u>	<u>145,468,623</u>	282,355	<u>-638</u>
		-4,727,002	Appropriations for the year (refer to note 18)			-1,304,849	
		520,075	Net surplus / (deficit) for the year			-1,022,494	
		10,094,384	Accumulated surplus / (deficit): Beginning of the year			10,614,459	
		<u>10,614,459</u>	ACCUMULATED SURPLUS / (DEFICIT) END OF THE YEAR			<u>9,591,965</u>	

**APPENDIX F
STATISTICAL INFORMATION**

	2007	2006	2005
(a) General Statistics			
(i) Population	88,254	83,567	83,567
(ii) Valuation of taxable property	1,418,301,630	990,996,965	1,502,889,345
Valuation of non rate able property	259,236,570	260,093,800	144,936,990
The date of last valuation	1-Jul-02	1-Jul-02	1-Jul-02
(iii) Valuation of residential and commercial property	563,718,685	148,438,840	663,513,055
(iv) Assessment rates: Cent in the Rand			
All agricultural areas	0.57c/R	0.54c/R	0.39c/R
Ceres - Residential	1.95c/R	1.82c/R	1.61c/R
Ceres - Other	1.95c/R	1.82c/R	1.61c/R
Prince Alfred's Hamlet	1.08c/R	1.00c/R	0.86c/R
Op-die- Berg	0.66c/R	0.95c/R	1.31c/R
Wolseley	1.57c/R	1.49c/R	1.49c/R
Tulbagh	1.71c/R	1.68c/R	1.65c/R
(v) Number of employees of the local authority	497	493	465
(b) Electricity Statistics			
(i) Units bought/generated	167,657,389	153,605,463	157,706,002
(ii) Units sold	150,834,265	133,664,249	134,668,335
(iii) Units lost in distribution (i - ii)	16,823,124	19,941,214	23,037,667
(iv) Units lost in distribution, as a % of (i)	10.03%	12.98%	14.61%
(v) Cost per unit bought/generated	R 0.2689	R 0.2600	R 0.2658
(vi) Loss in distribution (iii x v)	R 4,523,738.04	R 5,184,715.64	R 6,122,819.92
(vii) Cost per unit sold (operating expenditure ÷ ii)	R 0.2989	R 0.3000	R 0.3112
(viii) Income per unit sold (operating income ÷ ii)	R 0.3545	R 0.3500	R 0.3547
(c) Water Statistics			
(i) Units distributed	Not Available	4,671,402	Not Available
(ii) Units sold	3,798,245	3,525,507	3,652,445
(iii) Units lost in distribution (i - ii)	Not Available	1,145,895	Not Available
(iv) Units lost in distribution, as a % of (i)	Not Available	24.53%	Not Available
(v) Cost per unit bought/generated	Not Available	R 2.27	Not Available
(vi) Loss in distribution (iii x v)	Not Available	R 2,601,181.65	Not Available
(vii) Cost per unit sold (operating expenditure ÷ ii)	R 6.11	R 5.53	R 0.00
(viii) Income per unit sold (operating income ÷ ii)	R 5.59	R 6.02	R 0.00
<p>(A water infrastructure project has commenced in 2006/2007, called unaccounted water. This project includes the replacement of all default bulk water meters of Wolseley, Tulbagh and Ceres. Only the kiloliters sold figure is available)</p>			
(d) Sundry Statistics			
(i) Area in sq. kilometers	2866.6	2866.6	2866.6