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FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**NOTE 13  
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2019-20 year is \$5,000 or 5.00% whichever is the greater.

| Reporting Program                                 | Var. \$  | Var. %    | Timing/ Permanent | Explanation of Variance  |
|---|----------|-----------|-------------------|--|
|   | \$       | %         |                   |  |
| <b>Revenue from operating activities</b>          |          |           |                   |  |
| Governance  | 12,978   | 103.66%   | ▲ Timing          | 2017/18 LGIS scheme dividend received  |
| General Purpose Funding - Other                   | 74,688   | 18.41%    | ▲ Timing          | FAGs 2nd quarter payment received  |
| Recreation and Culture                            | (45,033) | (45.28%)  | ▼ Timing          | MPAC revenue grants / show income  |
| Transport   | 105,986  | 143.48%   | ▲ Timing          | Direct grant paid in Full Jul 19   |
| Economic Services                                 | 17,012   | 6.94%     | ▲ Timing          | Chalets, caravan park and leased property revenue                                |
| Other Property and Services                       | 57,791   | 102.76%   | ▲ Timing          | Private works - Moora Miling rd rail crossing alignment, GNH school bus facility |
| <b>Expenditure from operating activities</b>      |          |           |                   |  |
| General Purpose Funding                           | 12,939   | 16.02%    | ▲ Timing          | YTD debt collection fees   |
| Law, Order and Public Safety                      | (59,372) | (24.92%)  | ▼ Timing          | Insurance paid in full - fire trucks   |
| Health  | 8,592    | 19.40%    | ▲ Timing          | Podiatry subsidy, health contractor services                                     |
| Education and Welfare                             | 58,306   | 18.35%    | ▲ Timing          | Hydro pool operating costs \$50k / education consultation fees \$10k             |
| Economic Services                                 | (29,157) | (8.55%)   | ▼ Timing          | Weed control / ICM contribution  |
| Other Property and Services                       | (85,439) | (428.27%) | ▼ Timing          | Under allocated plant / private works  |
| <b>Investing Activities</b>                       |          |           |                   |  |
| Non-operating Grants, Subsidies and Contributions | 255,698  | 37.22%    | ▲ Timing          | Regional road group funds received in full Jul 19                                |
| Proceeds from Disposal of Assets                  | (12,047) | (6.95%)   | ▼ Timing          | See disposals - note 6   |
| Capital Acquisitions                              | 998,938  | 47.43%    | ▲ Timing          | delayed works/plant purchases - see note 7                                       |