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FOR THE PERIOD ENDED 31 JANUARY 2020**

**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	10,451	59.62%	▲ Timing	2017/18 LGIS scheme dividend received
General Purpose Funding - Other	(53,660)	(9.45%)	▼ Timing	FAGs 2nd quarter payment received
Education and Welfare	(25,988)	(12.39%)	▼ Timing	Hydrotherapy Pool Fees
Recreation and Culture	(69,360)	(49.81%)	▼ Timing	MPAC revenue grants / show income
Transport	76,438	73.91%	▲ Timing	Direct grant paid in Full Jul 19
Other Property and Services	77,235	98.09%	▲ Timing	Private works - Moora Miling rd rail crossing alignment, GNH school bus facility
<b>Expenditure from operating activities</b>				
General Purpose Funding	8,518	7.53%	▲ Timing	YTD debt collection fees
Law, Order and Public Safety	(37,630)	(11.28%)	▼ Timing	Insurance paid in full - fire trucks
Health	13,064	21.06%	▲ Timing	Podiatry subsidy, health contractor services
Education and Welfare	121,690	27.35%	▲ Timing	Hydro pool operating costs \$50k / education consultation fees \$10k
Other Property and Services	(157,474)	(563.82%)	▼ Timing	Under allocated plant / private works
<b>Investing Activities</b>				
Non-operating Grants, Subsidies and Contributions	874,391	90.91%	▲ 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	445,178	15.10%	▲ Timing	delayed works/plant purchases - see note 7