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FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 15  
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	5,443	24.15%	▲	Timing 2017/18 LGIS scheme dividend received
Law, Order and Public Safety	(15,994)	(5.86%)	▼	Timing Emergency Services Officer contributions still to be claimed
Health	(7,562)	(48.77%)	▼	Timing Dental Surgery lease payments
Education and Welfare	(45,947)	(17.04%)	▼	Timing Hydrotherapy Pool Fees
Recreation and Culture	(115,634)	(64.59%)	▼	Timing MPAC revenue grants / show income
Transport	46,890	35.26%	▲	Timing Direct grant paid in Full Jul 19
Economic Services	24,788	5.62%	▲	Timing Chalets, caravan park and leased property revenue
Other Property and Services	72,685	71.80%	▲	Timing Private works - Moora Miling Rd rail crossing alignment, GNH school bus facility & Insurance Reimbursements
<b>Expenditure from operating activities</b>				
Governance	60,245	7.57%	▲	Timing Elected Member Payments
General Purpose Funding	26,490	18.22%	▲	Timing Debt collection fees & UV Valuation fee
Law, Order and Public Safety	(66,870)	(15.59%)	▼	Timing ESL Payment to DFES / Fire control / Animal control
Health	19,972	25.05%	▲	Timing Podiatry subsidy, health contractor services
Education and Welfare	156,079	27.29%	▲	Timing Hydro pool operating costs / education consultation fees
Other Property and Services	32,961	91.79%	▲	Timing Private works
<b>Investing Activities</b>				
Non-operating Grants, Subsidies and Contributions	719,591	58.19%	▲	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	853,649	22.52%	▲	Timing Delayed works/plant purchases - see note 7