



TEKAPO COMMUNITY BOARD

Membership:

Peter Munro (Chairman)
Stella Sweney
Alan Hayman
Cr Murray Cox

*Notice is given of a meeting of the Tekapo Community Board on
Monday 27 January, 2014, at 7:30pm.*

VENUE: Lake Tekapo Community Hall, Tekapo

BUSINESS: As per agenda attached

WAYNE BARNETT
CHIEF EXECUTIVE OFFICER



TEKAPO COMMUNITY BOARD

Agenda for Monday 27 January 2014

1. APOLOGIES

2. DECLARATIONS OF INTEREST

3. SWEARING IN CEREMONY

Mayor Claire Barlow will take the declaration from new Community Board member Lynette Martin. Mrs Martin will then join the meeting.

4. VISITOR:

Colin MacLaren will speak to the community board regarding using money from the Genesis community fund to establish trees along the road to the resource recovery park.

5. MINUTES:

Confirm and adopt as the correct record the minutes of the meeting held on Monday 18 November 2013, including those matters taken under public excluded.

MATTERS UNDER ACTION

6. REPORTS:

1. Financial Report
2. Verbal report from the public workshops on the Tekapo Lakefront Development, held on January 15 and January 25.
3. Ward member's report (verbal).
4. Reports from members who represent the board on other committees (verbal).

7. PUBLIC EXCLUDED:

Resolve that the public, be excluded from the following part of the proceedings of this meeting namely:

1. Previous Minutes, Tekapo Community Board, November 18, 2013.
2. Resource Consent and Construction Contract Tender.
3. Genesis Canal Roding Plan (verbal report from Cr Cox).

General subject of each matter to be considered

Previous Minutes, Tekapo Community Board, November 18, 2013.

Reason for passing this resolution in relation to each matter

Commercial sensitivity

Ground(s) under section 48(1) for the passing of this resolution

48(1)(a)(i)

Resource Consent and Construction Contract Tender	Commercial sensitivity	48(1)(a)(i)
Genesis Canal Roothing Plan (verbal report from Cr Cox).	Commercial sensitivity Information subject to an obligation of confidence	48(1)(a)(i)

This resolution is made in reliance on Section 48(1)(a)(i) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by Section 6 or Section 7 of that Act, which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public are as follows: *Tekapo Community Board, 18 November, 2013, and Resource Consent and Construction Contract Tender, section 7(2)(b)(ii). Genesis Canal Roothing Plan sections 7(2)(b)(ii) and 7(2)(c)(i).*

MACKENZIE DISTRICT COUNCIL

MINUTES OF A MEETING OF THE TEKAPO COMMUNITY BOARD HELD AT TEKAPO COMMUNITY HALL, LAKE TEKAPO, ON MONDAY 18 NOVEMBER 2013 AT 7:30PM

PRESENT:

Stella Sweney
Alan Hayman
Peter Munro
Cr Murray Cox

IN ATTENDANCE:

Garth Nixon (Community Facilities Manager)
Keri-Ann Little (Committee Clerk)
1 Member of the Public

I APOLOGIES:

Resolved: that an apology be received from the Chief Executive Officer.

Alan Hayman/ Murray Cox

II ELECTION OF CHAIRPERSON:

The Manager Community Facilities on behalf of the Chief Executive Officer called for nominations for the position of Chairperson.

Motion:

That Peter Munro be nominated as Chairman of the Tekapo Community Board.

Alan Hayman/ Murray Cox

There were no further nominations. The motion was put and carried and the Manager Community Facilities declared Peter Munro to be the Chairman of the Tekapo Community Board.

III DECLARATIONS OF INTEREST:

There were no Declarations of Interest.

IV MINUTES:

Resolved that the minutes of the meeting of the Tekapo Community Board held on Tuesday 24 September 2013 be confirmed and adopted as the correct record of the meeting.

Alan Hayman/ Murray Cox

Resolved that the minutes of the meeting of the Tekapo Community Board held on 21 October 2013 be confirmed and adopted as the correct record of the meeting.

Murray Cox/ Stella Sweney

V ELECTION OF DEPUTY CHAIRPERSON:

The Chairman called for nominations for the position of Deputy Chairperson.

Motion:

That Stella Sweney be nominated as the Deputy Chairperson of the Tekapo Community Board.

Alan Hayman/ Murray Cox

There were no further nominations. The motion was put and carried and the Chairman declared Stella Sweney to be the Deputy Chairman of the Tekapo Community Board.

MATTERS UNDER ACTION:

1. Civil Defence:

The Chairman has spoken to Ray Gardner via email regarding a meeting with Ray, Craig and "Swaney" Cr Cox to follow up with Ray.

2. Review of Freedom Camping Bylaw and its Alignment with the Freedom Camping Act:

Once the NZMCA have updated their template, approved by LGNZ and DoC, that this is put before the Community Board for further discussion. *Nothing further Garth to follow up.*

3. Community Hall:

Powerpoints have now been installed. Entrance to community centre landscaping discussed left and right of the entrance to be taken out in the near future.

Car parking for Lake Tekapo Community Hall:

Concept plans – ongoing.

The Mound by the Tennis Courts – to be grassed:

The hill area has been mowed and is looking okay with more water applied.

4. Lighting Ordinances:

On-going progress made;

- Brochure was distributed with rates.
- Waiting for cartoon and graphics to return.
- Changes to Asset Manager re the lights.
- Lights downtown has now a cover on it that was a problem, Montheiths Bar and the light at the camp.
- The Mayor gathering cartoon pictures.

5. Lochinvar Subdivision:

Rabbit control will need to be undertaken before numbers begin to rise again – still outstanding. Clarification over spraying from Whitestone required. Irrigation serviced recently.

8. Council Owned Units:

Would be a change of activity for Council and this would need to be discussed with Council to see if they (Council) want to be involved with worker accommodation.

If the Community Board wishes the CEO to undertake this he will. A local businessman is looking at worker accommodation options as a development and also Stephen Gubb could be advised to complete a feasibility study as to whether it is worth Council being involved in providing worker accommodation at Lake Tekapo. *Cr Cox will follow up this has not gone to Council as yet.*

Resolved: that the Community Board request the Council to investigate Council adopting a proactive role in providing worker accommodation at Lake Tekapo.

Ian Radford/ Alan Hayman

9. Walkways and Cycleway:

Map for Tekapo underway.

10. Tekapo Plantation:

Irrigation track underway in Section A. Enhancement Group intend to plant out along resource recovery road and the cemetery and have applied and received funding from Genesis Energy; however planting is not yet approved.

Enhancement Group want to plant Oaks along the road there is a sewer line running along the road. Enhancement Group requires permission from the Forestry Board. Cr Cox will return to Enhancement Group to discuss other suitable options.

VI REPORTS:

1. STANDING ORDERS:

The Local Government Act 2002 requires each council to adopt a set of standing orders. These apply to full council meetings, committee and community board meetings and provide the basis for orderly conduct of meetings and in particular certain rules defining the rights of Chairs and members to address meetings. Many councils adopt *Model Standing Orders for Meetings of Local Authorities and Community Boards – NZS9202:2003*.

Resolved:

1. That the report be received.
2. That New Zealand Standard Model Standing Orders NZS 9202:2003 be adopted with the following amendment:

Clause 3.14.2 is deleted and replaced with the following:

That the Chairperson or other person presiding at the meeting

a) has a deliberate vote; and

b) in the case of an equality of votes has a casting vote

Stella Sweney/ Murray Cox

2. MEETING SCHEDULE FOR 2014:

This report is to advise the Community Board of the schedule of meetings for Tekapo Community Board for 2014.

Resolved:

1. That the report be received.
2. That the attached schedule of meetings be noted.

Alan Hayman/ Stella Sweney

TEKAPO COMMUNITY BOARD

(Starting at 7:30pm in the summer and 7:00pm in June and July)

Monday 27 January 2014

Monday 10 March 2014 (including consideration of budgets for 2014/2015)

Tuesday 22 April 2014 (Tuesday to allow for Easter Monday)

Tuesday 3 June 2014 (Tuesday to allow for Queens Birthday)

Monday 14 July 2014

Monday 25 August 2014

Monday 6 October 2014

Monday 17 November 2014

3. ROLES OF COMMUNITY BOARDS:

This report from the Chief Executive Officer spoken to by the Community Facilities Manager outlining roles of community boards and for the board to adopt the attached discussion paper detailing how Council and Community Boards will fulfil their respective roles.

Resolved:

1. That the report and attached discussion paper be received.
2. That the discussion document detailing how Council and Community Boards will fulfil their respective roles be adopted.

Alan Hayman/ Stella Sweney

4. REMUNERATION OF ELECTED MEMBERS:

This report is for members to adopt a policy for reimbursement of expenses by elected members.

Resolved:

1. That the report be received.
2. That the policy of reimbursement of expenses by elected members be adopted.

Alan Hayman/ Murray Cox

5. LOCAL AUTHORITIES (MEMBERS' INTERESTS) ACT 1968 – REGISTER OF MEMBERS' INTERESTS:

The purpose of this report was to provide information about the *Local Authorities (Members' Interests) Act 1968* and in particular about good practice regarding compliance with the Act.

The Community Facility Manager spoke to this report with the aid of an example of conflict of interest's register of member's interest and a copy of frequently asked questions.

Resolved:

1. That the report be received.
2. That the elected members provide details of their declared business interests and spouse/partner declared business interests for inclusion in a Mackenzie District Council Register of Members' Interests.

Murray Cox/ Stella Sweney

6. FINANCIAL REPORT:

The financial report was tabled at the meeting. The Manager Community Facilities spoke to the report and explained any variances.

Resolved that the report be received.

Murray Cox/ Stella Sweney

7. BLINDS FOR TEKAPO COMMUNITY CENTRE:

This report from the Community Facilities Manager for discussion of the possibility of enclosing the veranda at the Tekapo Hall and provide information from LouvreTec.

Mr Nixon will source further suppliers and quotes.

Resolved that the report be received.

Alan Hayman/ Murray Cox

Resolved: that the community board recommends we proceed subject to acceptable quotations and that the work be funded from the Hall capital reserve.

Alan Hayman/ Murray Cox

VII GENERAL BUSINESS:

1. DISCHARGE PERMIT APPLICATION – TEKAPO VILLAGE CENTRE:

A letter received from Aurecon Planner Melanie Muldowney was included in the agenda regarding the discharge permit application for Tekapo Village Centre.

Ms Muldowney thanked the community board for providing affected party approval for the abovementioned discharge consent application.

Ms Muldowney said that in terms of the comments that related to the landscaping of existing domain swales, with the proposed modifications to the existing stormwater network these areas will become dryer overall and so it is agreed that some improvements may be required.

Ms Muldowney concluded her letter by stating they are happy to discuss the above matters with the community board by contacting her personally.

This works will start in conjunction with the development.

2. LAKE TEKAPO COMMERCIAL LANE STREET NUMBERS:

This agenda item accompanied by an email sent to the Community Board by Cr Cox on behalf of Tekapo business owners regarding increasing enquiries around business owners address along the commercial lane, the road running parallel to the Main Highway and in front of the main businesses in Lake Tekapo.

Cr Cox said business owners are finding an increasing number of customers can't find their businesses using navigation devices and it would also seem timely to look at naming the street properly and giving numbers, as when the new commercial development is started this issue will need to be addressed.

Resolved: that Council put the process in place to officially name the Lake Tekapo commercial lane and allocate street numbers to premises.

Murray Cox/ Alan Hayman

3. WARD MEMBER'S REPORT:

Cr Cox informed the board the following:

- Induction and familiarity over the last 2 weeks.
- Met with Waimate Councillors and ECan Commissioners
- Attended Upper Waitaki Zone Water Management meeting last Friday in Tekapo.
- One Council meeting and another next Tuesday
- I will be the Chair of the Planning and Regulatory Committee
- I will be a member of the Forestry Board
- I will be a member of the Tekapo Property Group
- Tour of the District was good putting things into perspective especially around Twizel.

4. REPORTS FROM MEMBERS WHO REPRESENT THE BOARD ON OTHER COMMITTEES:

Cr Cox reported on the regional park, negotiations on caretaker/ranger verbally all signed off just awaiting the contract. This new position will provide sustainability moving forward to help with maintenance in the park.

The Chairman attended the Project River Recovery meeting last week on behalf of the Community Board with the outlook to continue on with their good work. Several bird colonies have been saved. They have been trying to protect fledging's which are now starting to leave the nest and survive.

The Chairman said the Alpine Trust's new South Opuha Hut is now opened after a successful opening in the weekend.

The Chairman reported the Footbridge is ongoing. The "buy a plank" campaign has raised over \$40,000 so far.

The Chairman reported on the Whitewater Trust, this had ceased but a letter was received from Genesis Energy stating the closing of the canal will be delayed a month. No consents have been applied for.

Tekapo Search and Rescue has been active in the last month and had a search on Mt John reported the Chairman. The person was found safe at her home.

5. MACKENZIE COUNTY SCHOLARSHIP REPRESENTATIVE:

A member of the Tekapo Community Board is required as a representative for the Mackenzie County Scholarship, namely the Bruce Scott Memorial Price. Interviews will take place on 29 November 2013 with information regarding procedures and full applications distributed to all representatives prior to the interviews.

The Chairman called for nominations for the position of Representative on the Mackenzie County Scholarship.

Motion:

That Alan Hayman be nominated as the Representative on the Mackenzie County Scholarship.

There were no further nominations. The motion was put and carried and the Chairman declared Alan Hayman the Tekapo Community Board Representative on the Mackenzie County Scholarship.

Murray Cox/ Stella Sweney

VIII PUBLIC EXCLUDED:

Resolved that the public be excluded from the following part of the proceedings of this meeting namely:

1. Lakeside Drive Carpark

<u>General subject of each matter to be considered</u>	<u>Reason for passing this resolution in relation to each matter</u>	<u>Ground(s) under Section 48(1) for the passing of this resolution</u>
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Lakeside Drive Carpark	Commercial Sensitivity	48(1)(a)(i)
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This resolution is made in reliance on Section 48(1)(a)(i) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by Section 6 or Section 7 of that Act, which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public are as follows: *Lakeside Drive Carpark* Section 7(2)(b)(ii)

Murray Cox/ Alan Hayman

**THERE BEING NO FURTHER BUSINESS
THE CHAIRMAN DECLARED THE MEETING CLOSED AT 9:35PM**

CHAIRMAN: _____

DATE: _____

TEKAPO COMMUNITY BOARD MATTERS UNDER ACTION

1. **Civil Defence:**

The Chairman has spoken to Ray Gardner via email regarding a meeting with Ray, Craig and “Swaney” Cr Cox to follow up with Ray.

2. **Review of Freedom Camping Bylaw and its Alignment with the Freedom Camping Act:**

Once the NZMCA have updated their template, approved by LGNZ and DoC, that this is put before the Community Board for further discussion. Nothing further – Garth to follow up.

3. **Community Hall:**

Powerpoints have now been installed. Entrance to Community Centre landscaping discussed left and right of the entrance to be taken out in the near future.

Car parking for Lake Tekapo Community Hall:

Concept plans – ongoing.

The Mound by the Tennis Courts – to be grassed:

The hill area has been mowed and is looking okay with more water applied.

4. **Lighting Ordinances:**

On-going progress made;

- Brochure was distributed with rates.
- Waiting for cartoon and graphics to return.
- Changes to Asset Manager re the lights.
- Lights downtown has now a cover on it that was a problem. Montheiths bar and the light at the camp.
- The Mayor gathering cartoon pictures.

6. **Lochinvar Subdivision:**

Rabbit control will need to be undertaken before numbers begin to rise again – still outstanding. Clarification over spraying from Whitestone required. Irrigation serviced recently.

7. **Council Owned Units:**

Would be a change of activity for Council and this would need to be discussed with Council to see if they (Council) want to be involved with worker accommodation. If the Community Board wishes the CEO to undertake this he will. A local businessman is looking at worker accommodation options as a development and also Stephen Gubb could be advised to complete a feasibility study as to whether it is worth Council being involved in providing worker accommodation at Lake Tekapo.

Resolved: that the Community Board request the Council to investigate Council adopting a proactive role in providing worker accommodation at Lake Tekapo.

Ian Radford/ Alan Hayman

8. **Walkways and Cycleways:**

Map for Tekapo underway.

9. **Tekapo Plantation:**

Irrigation track underway in Section A. Enhancement Group intend to plant out along resource recovery road and the cemetery and have applied and received funding from Genesis Energy; however planting is not yet approved. Enhancement Group want to plant Oaks along the road there is a sewer line running along the road. Enhancement Group requires permission from the Forestry Board. Cr Cox will return to Enhancement Group to discuss other suitable options.

MACKENZIE DISTRICT COUNCIL

REPORT TO: TEKAPO COMMUNITY BOARD
SUBJECT: FINANCIAL REPORT – DECEMBER 2013
MEETING DATE: 27 JANUARY 2014
REF: FIN 1/2/3
FROM: MANAGER – FINANCE AND ADMINISTRATION
ENDORSED BY: CHIEF EXECUTIVE OFFICER

PURPOSE OF REPORT:

Attached is the financial report for the Board for the period to December 2013, the purpose of which is to update Board members on the financial performance of the Tekapo Community as a whole for that period.

Commentary will be provided for any significant variances.

STAFF RECOMMENDATIONS:

1. That the report be received.

PAUL MORRIS	WAYNE BARNETT
<u>MANAGER – FINANCE & ADMINISTRATION</u>	<u>CHIEF EXECUTIVE OFFICER</u>

**MACKENZIE DISTRICT COUNCIL
COMMUNITY BOARD ACTIVITY REPORT
FOR THE PERIOD ENDED DECEMBER 2013**

Council - General Tekapo					
Tekapo Community Board					
	LYTD ACT. DECEMBER 2012	YTD ACT. DECEMBER 2013	YTD BUD DECEMBER 2013	VARIANCE	Notes
Income					JUNE 2014
Targeted Rates	5,544	5,700	5,700	-	
Total Income	5,544	5,700	5,700	-	11,400 11,400
Expenses					
Members Expenses	4,521	3,498	5,700	2,202	1 11,400
Administration Expenses	-	-	-	-	-
Internal Charges	-	-	-	-	-
Total Expenses	4,521	3,498	5,700	2,202	11,400
Operating Surplus\ (Deficit)	1,023	2,202	-		

Variance Analysis

1. Lower than anticipated remuneration authority fee level coupled with unspent training allowance (\$1,000) has resulted in this favourable variance

	LYTD ACT. DECEMBER 2012	YTD ACT. DECEMBER 2013	YTD BUD DECEMBER 2013	VARIANCE	Notes	FY BUD JUNE 2014
Operating Reserves						
Opening Balance	-	-	-			-
Operating Surplus\ (Deficit)	1,023	2,202	-			-
Transfers between Reserves	-	-	-			-
Total Operating Reserves	1,023	2,202	-	-		-
Investment						
Tekapo Community Board						
Income						
Other Income	2,076	2,080	2,080	(0)		4,160
Targeted Rates	(2,076)	(2,080)	(2,080)	-		(4,160)
Total Income	-	(0)	-	(0)		-
Total Investment	-	(0)	-			-

Variance Analysis

No significant variance from budget

**Tekapo Community Water Supply
Tekapo Community Board**

	LYTD ACT. DECEMBER 2012	YTD ACT. DECEMBER 2013	YTD BUD DECEMBER 2013	VARIANCE	Notes	FY BUD JUNE 2014
Income						
Targeted Rates	32,099	67,044	67,044	-	✓	134,088
Other Income	(1,061)	(615)	-	(615)	✗	24,000
Financial Contributions	22,656	5,238	-	5,238	✓	-
Internal Interest Income	6,666	6,221	10,626	(4,405)	✗	21,252
Vested Assets	-	-	-	-	✓	68,448
Total Income	60,360	77,888	77,670	218		247,788
Expenses						
Consultancy Expenses	300	440	2,502	2,062	✓	4 7,186
Administration Expenses	1,846	716	1,464	748	✓	2,928
Operational and Maintenance	17,061	37,277	46,866	9,589	✓	5 93,732
Internal Interest Expense	-	-	-	-	✓	-
Depreciation	35,502	37,757	37,758	1	✓	75,516
Internal Charges	-	-	-	-	✓	-
Total Expenses	54,709	76,190	88,590	12,400		179,362
Operating Surplus\ (Deficit)	5,652	1,698	(10,920)			68,426

Variance Analysis

1. Reversal of over accrued water meter income from last financial year
2. Unbudgeted Financial contributions received from developer
3. Lower than anticipated internal interest received due to timing of Capital reserve transactions not corresponding with budget timing
4. Engineering consultancy costs have not been used for the first 6 months of this year creating this favourable variance
5. Contractor costs are \$5,406 lower than budget due to lower than anticipated repairs along with lower electricity costs \$1,814 and quality monitoring of \$2,014

However connection are underway to find a major leak and the cost is expected to rise

	LYTD ACT. DECEMBER 2012	YTD ACT. DECEMBER 2013	YTD BUD DECEMBER 2013	VARIANCE	Notes	FY BUD JUNE 2014
Operating Reserves						
Opening Balance	-	-	-	-		-
Operating Surplus\ (Deficit)	5,652	1,698	(10,920)			68,426
Transfer - Capital Expenditure	-	(18,709)	(1,560)			(3,120)
Transfers between Reserves	-	-	-			-
Transfer Capital Expenditure to Capital Reserve	-	18,709	1,560			3,120
Add back Non Cash Items	35,502	37,757	37,758			75,516
Transfer Funded Depreciation to Capital Reserve	(35,502)	(37,757)	(37,758)			(75,516)
Transfer Vested Assets to Capital	-	-	-			(68,448)
Transfer to Capital Financial Contributions	-	-	-			-
Total Operating Reserves	5,652	1,698	(10,920)	-		(22)
Capital Reserves						
Opening Balance	561,839	685,335	458,231			458,231
Transfer Capital Expenditure from Operating Reserve	-	(18,709)	(1,560)			(3,120)
Transfer - Vested Assets	-	-	-			68,448
Transfer - Financial Contributions	-	-	-			-
Transfer Funded Depreciation from Operating Reserves	35,502	37,757	37,758			75,516
Total Capital Reserves	597,341	704,383	494,429	-		599,075
Capex						
Capital Expenditure	12,986	18,709	1,560			3,120
Total Capex	12,986	18,709	1,560	-		3,120

**Tekapo Community Sewerage
Tekapo Community Board**

	LYTD ACT. DECEMBER 2012	YTD ACT. DECEMBER 2013	YTD BUD DECEMBER 2013	VARIANCE	Notes	FY BUD JUNE 2014
Income						
Targeted Rates	43,168	90,564	90,564	-	✓	181,128
Other Income	-	921	-	921	✓ 1	-
Financial Contributions	-	4,172	-	4,172	✓ 2	-
Upgrade Contributions	36,438	-	-	-	✓	-
Internal Interest Income	-	568	-	568	✓ 3	-
Vested Assets	-	-	-	-	✓	105,984
Total Income	79,606	96,225	90,564	5,661		287,112
Expenses						
Consultancy Expenses	-	428	-	(428)	✗ 4	2,124
Administration Expenses	439	346	1,836	1,490	✓ 5	3,672
Operational and Maintenance	20,348	27,015	38,066	11,051	✓ 6	77,231
Internal interest Expense	5,358	-	4,128	4,128	✓ 7	8,256
Depreciation	43,788	44,919	44,916	(3)	✗	89,832
Internal Charges	-	-	-	-	✓	-
Total Expenses	69,933	72,708	88,946	16,238		181,115
Operating Surplus\ (Deficit)	9,673	23,516	1,618			105,997

Variance Analysis

1. Unbudgeted revenue for disposal of effluent have created this favourable variance
2. Unbudgeted Financial contributions received from developer
3. Actual Capital Reserve balance for the year ended 30 June 2013 ended in surplus due to Bluewater contributions. Budget was prepared before these contributions were received therefore the Internal Interest income is unbudgeted
4. Unbudgeted valuation fee costs
5. Lower costs of Telephones (remote connection) has created this favourable variance
6. Lower contractor costs (\$4,520) alonging with lower than anticipated electricity costs (\$4,451) has resulted in this favourable variance.
7. See comment no 3 relating to internal interest.

	LYTD ACT. DECEMBER 2012	YTD ACT. DECEMBER 2013	YTD BUD DECEMBER 2013	VARIANCE	Notes	FY BUD JUNE 2014
Operating Reserves						
Opening Balance	-	(52,942)	-			-
Operating Surplus\ (Deficit)	9,673	23,516	1,618			105,997
Transfer - Capital Expenditure	-	-	-			-
Transfers between Reserves	-	-	-			-
Transfer Capital Expenditure to Capital Reserve	-	-	-			-
Add back Non Cash Items	43,788	44,919	44,922			89,844
Transfer Funded Depreciation to Capital Reserve	(43,788)	(44,919)	(44,922)			(89,844)
Transfer Vested Assets to Capital	-	-	-			(105,984)
Transfer to Capital Financial Contributions	-	-	-			-
Transfer Upgrade Contributions to Capital	-	-	-			-
Total Operating Reserves	9,673	(29,426)	1,618	-		13
Capital Reserves						
Opening Balance	(344,355)	34,541	(255,056)			(255,056)
Transfer Capital Expenditure from Operating Reserve	-	-	-			-
Transfer - Vested Assets	-	-	-			105,984
Transfer - Financial Contributions	-	-	-			-
Transfer Funded Depreciation from Operating Reserves	43,788	44,919	44,922			89,844
Transfer - from Operating Reserve	-	-	-			-
Transfer - Upgrade Contributions	-	-	-			-
Total Capital Reserves	(300,567)	79,460	(210,134)	-		(59,228)
Capex						
Capital Expenditure	-	-	-			-
Total Capex	-	-	-	-		-

Tekapo Stormwater

Tekapo Community Board

Income

Targeted Rates	8,034	8,820	8,820	(0)		17,640
Financial Contributions	-	-	-	-		-
Internal Interest Income	1,118	1,298	2,418	(1,120)	1	4,836
Vested Assets	-	-	-	-		-
Total Income	9,152	10,118	11,238	(1,120)		22,476

Expenses

Consultancy Expenses	-	419	1,038	619		2,076
Administration Expenses	-	-	210	210		420
Operational and Maintenance	3,153	1,929	3,030	1,101	2	6,060
Depreciation	6,702	6,962	6,960	(2)		13,920
Internal Charges	-	-	-	-		-
Total Expenses	9,855	9,310	11,238	1,928		22,476

Operating Surplus\ (Deficit)

	(703)	808	-			-
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Variance Analysis

1. Lower than anticipated internal interest received due to timing of Capital reserve transactions not corresponding with budget timing
2. Lower than anticipated consent monitoring costs contribute in the most part to this favourable variance

	LYTD ACT. DECEMBER 2012	YTD ACT. DECEMBER 2013	YTD BUD DECEMBER 2013	VARIANCE	Notes	FY BUD JUNE 2014
Operating Reserves						
Opening Balance	-	-	-			-
Operating Surplus\ (Deficit)	(703)	808	-			-
Transfer - Capital Expenditure	-	-	-			-
Transfers between Reserves	-	-	-			-
Transfer Capital Expenditure to Capital Reserve	-	-	-			-
Add back Non Cash Items	6,702	6,962	6,960			13,920
Transfer Funded Depreciation to Capital Reserve	(6,702)	(6,962)	(6,960)			(13,920)
Transfer Vested Assets to Capital	-	-	-			-
Transfer to Capital Financial Contributions	-	-	-			-
Total Operating Reserves	(703)	808	-	-		-
Capital Reserves						
Opening Balance	94,651	134,197	108,056			108,056
Transfer Capital Expenditure from Operating Reserve	-	-	-			-
Transfer - Vested Assets	-	-	-			-
Transfer - Financial Contributions	-	-	-			-
Transfer Funded Depreciation from Operating Reserves	6,702	6,962	6,960			13,920
Transfer - from Tkp W&S Operat Rsv	-	-	-			-
Total Capital Reserves	101,353	141,159	115,016	-		121,976

Tekapo Community Hall
Tekapo Community Board

	LYTD ACT. DECEMBER 2012	YTD ACT. DECEMBER 2013	YTD BUD DECEMBER 2013	VARIANCE	Notes	FY BUD JUNE 2014
Income						
Targeted Rates	480	6,659	6,660	(1)		13,320
Other Income	940	8,897	4,998		1	9,996
Internal Interest Income	5,603	-	-			-
Total Income	7,022	15,556	11,658	3,898		23,316
Expenses						
Administration Expenses	2,247	863	2,514	1,651	2	5,028
Operational and Maintenance	5,318	6,868	6,066	(802)	3	12,132
Internal interest Expense	-	657	6	(651)	4	12
Depreciation	3,252	8,339	8,340	1		16,680
Internal Charges	-	-	-	-		-
Total Expenses	10,816	16,726	16,926	200		33,852
Operating Surplus\ (Deficit)	(3,794)	(1,170)	(5,268)			(10,536)

Variance Analysis

1. Higher than anticipated Hall hire revenue for the period has resulted in this favourable variance
2. Lower than anticipated insurance costs to date have resulted in this favourable variance
3. Higher than anticipated contractor costs (\$539) has contributed to this unfavourable variance
4. Higher than anticipated Capital reserve deficit has generated a higher than budgeted interest cost

	LYTD ACT. DECEMBER 2012	YTD ACT. DECEMBER 2013	YTD BUD DECEMBER 2013	VARIANCE	Notes	FY BUD JUNE 2014
Operating Reserves						
Opening Balance	-	-	-			-
Operating Surplus\ (Deficit)	(3,794)	(1,170)	(5,268)			(10,536)
Transfer - Capital Expenditure	-	(36,427)	(7,500)			(15,000)
Transfers between Reserves	-	-	(150)			(300)
Transfer Capex to Ratepayers Equity	-	-	-			-
Transfer Capital Expenditure to Capital Reserve	-	36,427	7,500			15,000
Add back Non Cash Items	3,252	8,339	8,340			16,680
Transfer Funded Depreciation to Capital Reserve	(816)	(2,919)	(2,916)			(5,832)
Total Operating Reserves	(1,358)	4,250	6	-		12
Capital Reserves						
Opening Balance	505,804	1,628	4,307			4,307
Transfers between Reserves	-	-	-			-
Transfer Capital Expenditure from Operating Reserve	-	(36,427)	(7,500)			(15,000)
Transfer Funded Depreciation from Operating Reserves	816	2,919	2,916			5,832
Transfer from Operating Reserve	-	-	150			300
Transfer -from Tekapo Township	-	-	-			-
Total Capital Reserves	506,620	(31,880)	(127)	-		(4,561)
Capex						
Capital Expenditure	14,590	36,427	7,500			15,000
Total Capex	14,590	36,427	7,500	-		15,000

Tekapo Township
Tekapo Community Board

	LYTD ACT. DECEMBER 2012	YTD ACT. DECEMBER 2013	YTD BUD DECEMBER 2013	VARIANCE	Notes	FY BUD JUNE 2014
Income						
Targeted Rates	70,997	143,334	143,334	(0) ✗		286,668
Other Income	10,117	235	4,158	(3,923) ✗	1	8,316
Internal Interest Income	-	-	-	- ✓		-
Total Income	81,114	143,569	147,492	(3,923)		294,984
Expenses						
Employment Expenses	11,788	311	-	(311) ✗		-
Administration Expenses	4,875	9,014	7,440	(1,574) ✗	2	14,880
Operational and Maintenance	68,454	77,356	131,106	53,750 ✓	3	262,212
Internal interest Expense	978	-	294	294 ✓		588
Depreciation	8,640	8,649	8,652	3 ✓		17,304
Internal Charges	308	1,219	-	(1,219) ✗	4	-
Total Expenses	95,043	96,549	147,492	50,943		294,984
Operating Surplus\ (Deficit)	(13,929)	47,020	-			-

Variance Analysis

1. Lower than anticipated contributions for the period have contributed to this unfavourable variance
2. Timing of rates budget does not co-incide with actual spend therefore a temporary unfavourable variance has been created. This will correct over time.
3. Unspent township project money (\$36,011) along with lower than anticipated repairs and maintenance (\$7,631) and lower than anticipated gardening costs (\$4,865) have contributed to this favourable variance

	LYTD ACT. DECEMBER 2012	YTD ACT. DECEMBER 2013	YTD BUD DECEMBER 2013	VARIANCE	Notes	FY BUD JUNE 2014
Operating Reserves						
Opening Balance	284,058	177,744	180,612			361,224
Operating Surplus\ (Deficit)	(13,929)	47,020	-			-
Transfers between Reserves	-	-	-			-
Add back Non Cash Items	8,640	8,649	8,646			17,292
Transfer Funded Depreciation to Capital Reserve	-	(2,884)	-			-
Total Operating Reserves	278,770	230,529	189,258	-		378,516
Capital Reserves						
Opening Balance	(210,466)	-	(43,171)			(43,171)
Transfers between Reserves	-	-	-			-
Transfer Funded Depreciation from Operating Reserves	-	8,649	8,646			17,292
Transfer - from Tekapo W&S Operat Rsv	-	-	-			-
Transfer - from Tekapo Domain	-	-	-			-
Total Capital Reserves	(210,466)	8,649	(34,525)	-		(25,879)

**MACKENZIE DISTRICT COUNCIL
COMMUNITY BOARD DETAILED ADMINISTRATION AND OPERATIONAL EXPENDITURE REPORT
FOR THE PERIOD ENDED DECEMBER 2013**

	LYTD ACT.		YTD ACT.		YTD BUD		VARIANCE	Notes	FY BUD
	DECEMBER 2012	DECEMBER 2013	DECEMBER 2013	DECEMBER 2013	DECEMBER 2013	DECEMBER 2013			JUNE 2014
Tekapo Township									
Tekapo Community Board									
Expenses									
Administration Expenses									
0544455. Advertising	217	-	-	-	-	-	-		-
0544485. Donations & Grants	80	1,533	1,533	1,122	1,122	(411)	✗		2,244
05444851. Promotions Ass ex Meridian	-	-	-	-	-	-	✓		-
05444852. Promotions Ass ex Comm Bd	-	-	-	4,158	4,158	4,158	✓		8,316
0544510. Other Expenses	-	-	-	-	-	-	✓		-
0544520. Printing & Stationary	-	-	-	-	-	-	✓		-
0544540. Telephone and Tolls	71	144	144	-	-	(144)	✗		-
0544615. Rates	4,508	7,337	7,337	2,160	2,160	(5,177)	✗		4,320
Total Administration Expenses	4,875	9,014	9,014	7,440	7,440	(1,574)			14,880
Operational and Maintenance									
0545001. Materials Purchased	558	-	-	-	-	-	✓		-
0545020. Gardening	4,564	7,633	7,633	12,498	12,498	4,865	✓		24,996
0545021. Contractors	531	343	343	756	756	413	✓		1,512
0545022. Mtce of Irrigation Equipment	60	-	-	894	894	894	✓		1,788
0545023. Water Meter	54	155	155	-	-	(155)	✗		-
0545025. Lawn Mowing	14,512	21,411	21,411	18,678	18,678	(2,733)	✗		37,356
0545027. Repairs & Maint Unplanned	2,007	1,063	1,063	1,122	1,122	59	✓		2,244
0545028. Pest Control	-	-	-	2,676	2,676	2,676	✓		5,352

Tekapo Township
Tekapo Community Board
Expenses

	LYTD ACT. DECEMBER 2012	YTD ACT. DECEMBER 2013	YTD BUD DECEMBER 2013	VARIANCE	Notes	FY BUD JUNE 2014
0545029. Tree Maintenance & Pruning	-	208	1,026	818 ✓		2,052
0545035. Playground Maintenance	128	1,106	1,704	598 ✓		3,408
0545041. Litterbin waste disposal fees	-	-	792	792 ✓		1,584
0545042. Litter Bin Collection	6,748	18,670	19,038	368 ✓		38,076
0545078. Spraying	180	-	1,572	1,572 ✓		3,144
0545303. Walkways	-	-	-	- ✓		-
0545341. Development Plan Projects	-	-	-	- ✓		-
0545351. Tekapo School Pool	-	-	282	282 ✓		564
0545561. Walkways	-	-	7,572	7,572 ✓		15,144
0545604. Tekapo Township Projects	39,111	26,767	12,498	(14,269) ✗		24,996
05456041. Tkp Twnshp Proj - C Fwd Bud	-	-	49,998	49,998 ✓		99,996
Total Operational and Maintenance	68,454	77,356	131,106	53,750		262,212

MACKENZIE DISTRICT COUNCIL
COMMUNITY BOARD CAPITAL REPORT
FOR THE PERIOD ENDED DECEMBER 2013

	LYTD ACT. DECEMBER 2012	YTD ACT. DECEMBER 2013	YTD BUD DECEMBER 2013	VARIANCE	Note	FY BUD JUNE 2014
Tekapo Community Water Supply						
Tekapo Community Board						
Capex						
Capital Expenditure						
0128206. Meters	-	-	-			-
0128211. Treatment - New	11,086	18,709	-	(18,709)	1	-
0128212. Service Connections - Renew	-	-	522	522		1,044
0128215. Plant	1,900	-	-	-		-
0128216. Vested Assets	-	-	-	-		-
0128251. Reticulation - Renewal	-	-	-	-		-
0128257. Treatment - New	-	-	-	-		-
0128804. Public Health Risk Management Plan	-	-	-	-		-
0128981. Water Meters	-	-	1,038	1,038		2,076
0128999. Transfer to Assets	-	-	-	-		-
Total Capital Expenditure	12,986	18,709	1,560	(17,149)		3,120

Variance Analysis

- Costs associated with treatment upgrade was budgeted to be \$185,000 in the 2013 year. Spend to end of June 2013 was \$158,000. This is the balance of the costs associated with the project. The total over the two years does not exceed the budget for the project

Tekapo Community Hall
Tekapo Community Board

Capex

Capital Expenditure

1248917. Aorangi Cres Upgrade
1248940. Furniture & Fittings - Other
1248950. Community Assets - Buildings
1248978. Resurfacing Tennis Court
1248999. Transfer to Assets

Total Capital Expenditure

LYTD ACT. DECEMBER 2012	YTD ACT. DECEMBER 2013	YTD BUD DECEMBER 2013	VARIANCE	Note	FY BUD JUNE 2014
10,085	906	-	(906)	1	-
-	35,520	7,500	(28,020)	2	15,000
-	-	-	-		-
4,505	-	-	-		-
-	-	-	-		-
14,590	36,427	7,500	(28,927)		15,000