

Kiwi Park Code	Kiwi Park Description	2019 Amount	2019 Budget	Checks
200	School Number	134		
300	July Roll	273		
500	Statement of Comprehensive Revenue and Expense			
1050	Revenue			
1100	Government grants			
1120	Operational grants	1,214,428	1,242,690	
1130	Other government grants	53,683	94,278	
1160	Teachers salaries grants	2,685,929	2,662,871	
1170	MoE Use of land and building grants	636,550	636,550	
1180	STAR Funding	-	-	
1190	Other MOE Grants	1,000,092	983,185	
1191	RTLB Funding	7,580	-	
1198	Total	5,598,262	5,619,574	
1300	Investments			
1310	Dividends	-	-	
1320	Interest	1,797	2,300	
1330	Other investment income	-	-	
1398	Total	1,797	2,300	
1400	Hostels			
1410	Boarding fees	-	-	
1420	Trading	-	-	
1430	Student contributions	-	-	
1440	Activities	-	-	
1450	Other hostel income	-	-	
1458	Total	-	-	
1470	International Students			
1473	Fees	-	-	
1476	Other international student income	-	-	
1478	Total	-	-	
1500	Locally Raised Funds			
1510	Activities	80,411	35,607	
1520	Donations	652	-	
1530	Fundraising	39,219	15,000	
1540	House rents	-	-	
1541	Boarding fees and scholarships	-	-	
1550	International students Revenue	-	-	
1555	Transport (local)	-	-	
1560	Trading	30,440	15,000	
1570	Other Local Funds	10,973	-	
1571	Bequests	-	-	
1598	Total	161,695	65,607	
1700	Other revenue			
1703	Use of land and buildings integrated	-	-	
1710	Gain on Sale of Property, Plant and equipment	-	-	
1720	Other revenue	-	-	
1798	Total	-	-	
1999	Total Revenue	5,761,754	5,687,481	
2010	Expenses			
2020	Hostel			
2022	Kitchen	-	-	
2024	Laundry	-	-	
2026	Welfare	-	-	
2028	Supervision	-	-	
2030	Extra curricular	-	-	
2032	Administration	-	-	
2034	Property	-	-	
2036	Student supplies	-	-	
2038	Personnel - hostel	-	-	
2040	Trading	-	-	
2042	Other hostel expenses	-	-	

2048	Total	-	-
2050	International Students		
2052	Advertising	-	-
2054	Commissions	-	-
2056	Recruitment	-	-
2058	International student levy	-	-
2060	Employee benefit - salaries	-	-
2062	Other international student expenses	-	-
2068	Total	-	-
2070	Loss on asset disposal	221	1,596
2075	Amortisation of equitable lease	-	-
2076	Amortisation	-	-
2080	Impairment		
2082	Impairment loss on debtors	-	-
2084	Impairment loss on equipment	-	-
2086	Impairment loss - other	-	-
2088	Total	-	-
2090	Finance costs	8,460	1,067
2100	Administration		
2105	ACC (all staff)	-	-
2110	Service providers, contractors and consultancy	3,210	-
2120	Audit fees	9,255	9,028
2130	BOT fees	3,645	3,800
2135	BOT expenses	23,623	23,069
2136	Intervention Costs	-	-
2140	Communications	8,730	12,233
2150	Consumables and low value assets	961	1,800
2155	Legal fees	-	-
2160	Other - administration expenses	(38,533)	(38,815)
2170	Operating leases	37,271	39,931
2175	Postages	-	-
2180	Employee benefits - salaries	234,975	230,410
2185	Transport (Gov. Source)	-	-
2195	Insurance	7,792	9,200
2198	Total	290,929	290,656
2200	Depreciation		
2210	Buildings - School	-	-
2215	Building improvements - Crown	21	150
2220	Information & communication technology	51,417	22,000
2230	Furniture and equipment	26,733	17,200
2250	Library resources	1,833	500
2253	Textbooks	724	150
2255	Motor vehicles	-	5,000
2256	Leased Assets	30,883	5,000
2258	Intangible assets	-	-
2260	Other - depreciation	-	-
2280	School Houses	-	-
2298	Total	111,611	50,000
2300	Learning resources		
2310	Curricula	1,113,683	1,153,702
2315	Resource/Attached teacher costs	-	-
2320	Equipment repairs	-	2,800
2324	ICT leases	-	-
2325	Information and communication technology	86,230	73,246
2330	Extra-curricula activities	4,595	10,500
2350	Library resources	922	4,425
2360	Other - learning resources	-	-
2370	Employee benefits - salaries	3,174,715	3,136,477
2380	Staff development	9,971	8,200
2398	Total	4,390,116	4,389,350
2400	Local funds		
2410	Activities	31,068	8,450
2420	Fundraising	-	-

2425	House expenses	-	-	
2430	Other - local funds	-	-	
2440	Trading cost of goods sold	46,807	30,000	
2445	Transport (local)	-	-	
2447	Hostel	-	-	
2450	International students	-	-	
2498	Total	77,875	38,450	
2500	Property			
2510	Caretaking and cleaning consumables	36,990	35,000	
2520	Consultancy and contract services - property	-	1,780	
2530	Cyclical maintenance provision	2,000	2,000	
2540	Grounds	15,018	12,000	
2550	Heat, light and water	49,479	50,300	
2560	Other property expenses	-	-	
2570	Employee benefits - salaries	120,624	125,650	
2575	Rates	3,188	-	
2580	Repairs & maintenance - property	32,963	41,615	
2585	Use of land and buildings	636,550	636,550	
2590	Security	4,598	9,850	
2595	Total	901,410	914,745	
2598	Other Expenses	-	-	
2600	Total Expenses	5,780,622	5,685,864	
2700	Net operating surplus (deficit)	(18,868)	1,617	
2840	Other Comprehensive Revenue and Expenses	-	-	
2900	Total comprehensive income	(18,868)	1,617	-
3000	Statement of Changes in Equity			
3100	Accumulated funds			
3200	Balance 1 January	717,720	886,172	
3210	Total comprehensive income	- 18,868	1,617	
3220	Contribution - F & E Grant	-	-	
3240	Other increase (decreases)	-	-	
3250	Net changes	- 18,868	1,617	
3260	Balance 31 December	698,852	887,789	
3800	Total public equity	698,852	887,789	
4000	Balance Sheet	-	-	
4100	Public Equity			
4125	Accumulated funds	698,852	887,789	
4195	Total public equity	698,852	887,789	
5000	Net assets			
5100	Current assets			
5105	Cash and cash equivalents			
5109	Cash on hand	-	-	
5110	Bank current account	161,732	771,832	
5115	Bank call account	400,874	-	
5120	Short term deposits (term < 3 months)	-	-	
5210	Bank overdraft	-	-	
5125	Total	562,606	771,832	
5127	Accounts Receivable			
5128	Capital works funds due	-	-	
5129	Debtors	3,691	2,012	
5130	Debtor Ministry of Education	-	-	
5131	Accruals	-	-	
5132	Interest Accrued	2	-	

5133	Banking Staffing Underuse	16,718	9,779
5134	Teachers' Salaries Grant	188,872	170,758
5135	GST Receivable	38,898	39,860
5138	Provision for Uncollectibility	-	-
5136	Total	248,181	222,409
5137	Prepayments	17,922	5,947
5139	Inventories		
5140	Inventory - other	-	-
5141	Canteen	-	-
5142	Stationery	-	-
5144	School uniforms	-	7,323
5145	Textbook publications	-	-
5148	Total	-	7,323
5149	Investments		
5150	Deposits and investments (term 3 months to 1 year)	-	-
5151	Other investments	-	-
5158	Total	-	-
5160	Other current assets	-	-
5165	Houses held for sale	-	-
5198	Total	828,709	1,007,511
5200	Current liabilities		
5216	Accounts payable		
5217	Operating Creditors	18,146	23,937
5218	Accruals	-	-
5219	Creditors and accruals for PPE items	-	-
5222	Employee benefits - salary accruals	201,863	193,430
5223	GST Payable	-	-
5224	Banking staffing overuse	-	-
5225	Total	220,009	217,367
5226	Revenue received in advance		
5227	International student fees	-	-
5228	Hostel fees	-	-
5230	Other	6,491	7,497
5240	Grants in Advance, MoE	-	-
5241	Funds held on behalf of third parties	27,236	23,307
5244	Total	33,727	30,804
5245	Painting contract liability - current	-	-
5247	Borrowings due in one year	-	-
5250	Other Loans and mortgages - current	-	-
5260	Funds held for capital works projects	-	-
5261	Funds held on behalf of Kiwi Park Cluster	-	-
5262	Funds held for RTLB services	-	-
5263	Funds held for RTLB services	-	-
5270	Provision for cyclical maintenance - current	-	-
5272	Finance lease liability - current	34,388	14,879
5276	Liabilities related to houses held for sale	-	-
5277	Long service leave/Leave Liability	18,814	15,004
5280	Other current liabilities	-	-
5298	Total	306,938	278,054
5500	Working Capital Surplus or (Deficit)	521,771	729,457
5540	Non Current assets		
5550	Trust fund investments	-	-
5560	Investments		
5562	Deposits (term > 1 year)	-	-
5564	Coop Shares	-	-
5566	Marketable Shares	-	-
5567	Livestock	-	-

5568	Total	-	-
5600	Non-current net assets		
5601	Building Improvements Crown (NDV)		
5602	Buildings	175,071	175,072
5603	Accumulated depreciation	175,071	175,221
5604	Total	-	(149)
5610	Textbooks (NDV)		
5612	Textbooks	15,739	15,565
5614	Accumulated depreciation	14,652	15,215
5616	Total	1,087	350
5620	Leased assets (NDV)		
5622	Leased assets	147,752	33,021
5624	Accumulated depreciation	58,642	37,720
5626	Total	89,110	(4,699)
5710	Information and communications technology (NDV)		
5712	Information and communications technology	688,014	636,306
5714	Accumulated depreciation	603,488	533,415
5716	Total	84,526	102,891
5720	Furniture and equipment (NDV)		
5722	Furniture and equipment	548,299	462,405
5724	Accumulated depreciation	486,170	443,983
5726	Total	62,129	18,422
5730	Library resources (NDV)		
5732	Library resources	71,025	76,843
5734	Accumulated depreciation	58,196	57,204
5736	Total	12,829	19,639
5740	School Houses (NDV)		
5742	Houses	-	-
5744	Accumulated depreciation	-	-
5746	Total	-	-
5750	Motor vehicles (NDV)		
5752	Motor vehicles	46,407	98,219
5754	Accumulated depreciation	46,407	48,315
5756	Total	-	49,904
5760	School Buildings (NDV)		
5762	Buildings	-	-
5764	Accumulated depreciation	-	-
5766	Total	-	-
5770	Land	-	-
5780	Other fixed assets nei (NDV)		
5782	Other / Work In Progress (WIP) - not elsewhere included	-	-
5784	Accumulated depreciation	-	-
5786	Total	-	-
5798	Total	249,681	186,358
5810	Intangible assets		
5812	Intangible assets	-	-
5814	Accumulated amortisation	-	-

5816	<i>Total</i>	-	-	
5820	Equitable Leasehold Interest	-	-	
5870	<i>Total non current assets</i>	249,681	186,358	
5890	Trust funds	-	-	
5900	Non Current Liabilities			
5920	Provision for cyclical maintenance	12,000	10,000	
5925	Painting contract liability	-	-	
5930	Borrowings - due beyond one year	-	-	
5940	Ministry of Education loan	-	-	
5950	Other non-current liabilities	-	-	
5960	Finance lease liability	60,600	18,026	
5990	<i>Total</i>	72,600	28,026	
5992	<i>Total non current assets and liabilities</i>	177,081	158,332	
5996	<i>Total net assets</i>	698,852	887,789	-
6000	Statement of Cash Flow			
6100	Cash flows from operating activities			
6120	Government grants	2,268,844	2,365,776	
6130	Dividend and interest Received	1,795	2,300	
6140	Locally Raised Funds	159,010	43,608	
6142	Hostel fees	-	-	
6144	International students	-	-	
6150	Other operating cash in	-	-	
6160	Goods and Services Tax (net)	962	(16,088)	
6170	Cyclical Maintenance Payments in the year	-	-	
6220	Payments to suppliers	1,501,909	1,492,662	
6230	Payments to employees	850,256	805,624	
6231	Interest paid	8,460	1,067	
6232	Funds administered on behalf of third parties	-	-	
6240	Other operating cash out	-	-	
6250	GST net payments	-	-	
6298	<i>Net cash from/(to) the Operating Activities</i>	69,986	96,243	
6300	Cash flows from investing activities			
6320	Net movement in trust funds	-	-	
6330	Proceeds from sale of PPE (and intangibles)	-	(1,596)	
6340	Proceeds from sale of investments	-	-	
6350	Other cash in from investments	-	-	
6420	Net movement in trust funds	-	-	
6430	Purchase of PPE (and intangibles)	(37,451)	200,000	
6440	Purchase of investments	-	-	
6450	Other cash out for investments	-	-	
6498	<i>Net cash from/(to) investing activities</i>	(37,451)	(201,596)	
6500	Cash flows from financing activities			
6520	Contribution by MoE - F&E Grant	-	-	
6521	Painting contract payments	-	-	
6530	Loans received/ repayment of loans	-	-	
6540	Other cash in from financing	-	-	
6232	Funds administered on behalf of third parties	3,929	23,307	
6550	Funds Held for Capital Works Projects	18,857	-	
6620	Ministry of Education loans	-	-	
6630	Loans and mortgages repaid	-	-	
6635	Finance Lease payments	30,560	587	
6640	Other cash out for financing	-	-	
6650	<i>Total</i>	(7,774)	22,720	
6698	<i>Net cash from/(to) financing activities</i>	(7,774)	22,720	
6700	<i>Net inc/dec in cash, cash equivalents & bank o/d</i>	24,761	(82,633)	-

6800	Cash, cash equivalents & bank od at beg. Of year	537,845	854,465	-
6900	Cash, cash equivalents & bank o/d at the end of year	562,606	771,832	-
6950	Financial Instruments			
6951	Cash and receivables			
6952	Cash and Cash Equivalents	562,606	771,832	-
6953	Receivables	248,181	222,409	
6954	Investments - Term Deposits	-	-	
6955	Total cash and receivables	810,787	994,241	
6956	Finance liabilities measure at amortised cost			
6957	Payables	220,009	217,367	
6958	Borrowings - Loans	-	-	
6959	Finance leases	94,988	32,905	
6960	Total Financial Liabilites Measured at Amortised cost	314,997	250,272	
7000	Statement of Contingent Liabilities			
7100	Legal			
7110	by Crown	-	-	
7120	by third party	-	-	
7130	Total	-	-	
7200	Other			
7210	by Crown	-	-	
7220	by third party	-	-	
7230	Total	-	-	
7300	Total contingent liabilities	-	-	
8000	Statement of Commitments			
8100	Capital			
8200	Crown			
8210	one year	-	-	
8220	1- 5 years	-	-	
8230	later than 5 years	-	-	
8298	Total	-	-	
8300	Third Party			
8310	one year	34,388	14,879	
8320	1- 5 years	60,600	18,026	
8330	later than 5 years	-	-	
8398	Total	94,988	32,905	
8498	Total capital commitments	94,988	32,905	
8500	Operating			
8600	Crown			
8610	one year	-	-	
8620	1- 5 years	-	-	
8630	later than 5 years	-	-	
8698	Total	-	-	
8700	Third party			
8705	Operating lease			
8715	one year	-	-	
8725	1- 5 years	-	-	
8735	later than 5 years	-	-	
8748	Total	-	-	
8750	Other leases			
8755	one year	-	-	
8765	1- 5 years	-	-	
8775	later than 5 years	-	-	

8788	Total	-	-
8800	Total operating commitments	-	-
8900	Total commitments	94,988	32,905
8919	Exchange Transactions		
8920	Receivables from Exchange Transactions	248,181	222,409
8921	Receivables from non Exchange Transactions	-	-
8922	Total	248,181	222,409
8925	Payables for Exchange Transactions	220,009	217,367
8926	Payables for Non-exchange transactions	-	-
8927	Total	220,009	217,367
9000	RTL B Services		
9001	Funds beginning of year	-	-
9010	Revenue		
9011	Administration Grant	-	-
9012	Learning Support Funding	-	-
9013	Year 11-13 funding	-	-
9014	Travel Grant	-	-
9015	Teachers' Salary grant	-	-
9016	Investment income	-	-
9017	Other Income	-	-
9018	Study Award	-	-
9020	Total	-	-
9025	Total funds available	-	-
9100	Expenses		
9101	Administration	-	-
9102	Learning Support	-	-
9103	Year 11-13	-	-
9104	Travel	-	-
9105	Asset purchases	-	-
9106	Employee Benefit - Salaries	-	-
9107	Study Award	-	-
9108	Other expenses	-	-
9120	Total	-	-
9125	Funds held at year end	-	-
9131	Trans from prev RTL B s	-	-
9132	Assets trans from prev RTL B s	-	-
9200	Kiwi Park Cluster		
9201	Funds beginning of year	-	-
9202	Funds received from Cluster Members	-	-
9205	Received from MoE	-	-
9210	Spent on behalf of cluster	-	-
9215	Funds held at year end	-	-
9300	Teen Parent Unit		
9301	Funds beginning of year	-	-
9310	Income		
9315	Funds received from MoE	-	-
9320	Total	-	-
9325	Total funds available	-	-
9400	Expenditure		
9401	Administration	-	-
9402	Curriculum resources	-	-
9403	Asset purchases	-	-
9404	Property management	-	-
9405	Employee Benefit - Salaries	-	-
9420	Total	-	-

9425	Funds held at year end	-	-
50100	Current assets	828,709	1,007,511
50110	Investments	-	-
50120	Trust fund investments	-	-
50130	Fixed assets	249,681	186,358
50132	Intangible assets	-	-
50135	Equitable leasehold interest	-	-
50140	Total	1,078,390	1,193,869
50200	Public equity	698,852	887,789
50210	Current liabilities	306,938	278,054
50220	Trust funds	-	-
50230	Long term liabilities	72,600	28,026
50240	Total	1,078,390	1,193,869