



SHIRE
of
DANDARAGAN

AGENDA

for

AUDIT COMMITTEE MEETING

to be held at the

COUNCIL CHAMBERS, JURIEN BAY

on

MONDAY 24 FEBRUARY 2020

COMMENCING AT 9.30AM

AGENDA FOR AUDIT COMMITTEE MEETING TO BE HELD MONDAY 24 FEBRUARY 2020
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1. DECLARATION OF OPENING**2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**

Members Councillor L Holmes
 Councillor A Eyre
 Councillor D Slyn
 Councillor P Shanhun

Staff Mr B Bailey (Chief Executive Officer)
 Mr S Clayton (Executive Manager Corporate & Community Services)

Apologies**Leave of Absence****3. CONFIRMATION OF MINUTES****3.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD 28 NOVEMBER 2019****4. MATTERS FOR DISCUSSION****4.1 STATUTORY COMPLIANCE AUDIT RETURN 2019**

Location:	Shire of Dandaragan
Applicant:	N/A
Folder Path:	Business Classification Scheme / Corporate Management / Audit / Internal
Disclosure of Interest:	None
Date:	14 February 2020
Author:	Julie Rouse, Executive Secretary

PROPOSAL

That it be recommended to the Audit Committee that the Compliance Audit Return for the period 1 January 2019 to 31 December 2019 be adopted.

BACKGROUND

Local governments in Western Australia are required to complete, on an annual basis, a Compliance Audit Return (CAR). The Return is a self-assessment of compliance with Local Government (Audit) Regulation 13 and covers compliance in the areas of Caravans and Camping, Cemeteries, Commercial Enterprises, Delegations, Disclosure of Interest, Disposal of Property, Elections, Executive Functions, Finance, Local Government Employees, Grants Commission, Local Laws, Meeting Process, Miscellaneous Provisions, Official Conduct, Swimming Pools and Tenders.

AGENDA FOR AUDIT COMMITTEE MEETING TO BE HELD MONDAY 24 FEBRUARY 2020

In December 2011, Mr Castrilli announced a reduction of 20 per cent to the size of the CAR with a further 70 per cent reduction in 2012, meaning local governments will deal with eight, not 27 pages.

The remaining questions relate to areas of compliance considered high risk, such as:

- financial interest disclosures;
- procurement and tendering;
- delegation and use of delegated power; and
- the recruitment and appointment of the Chief Executive Officer.

After the Compliance Audit Return has been reviewed by the Audit Committee and a report presented to Council, a certified copy of the return along with the relevant section of the minutes and any additional information explaining or qualifying the compliance audit is to be submitted to the Director General of the Department of Local Government and Communities by **31 March 2020**.

COMMENT

For the period 1 January 2019 to 31 December 2019 the CAR demonstrates that the Shire has achieved the required level of compliance except in one instance relating to financial interest disclosures whereby one Shire employee's Annual Return was not received within the required timeframe as requested by the Executive Secretary due to them not completing their Annual Return being taking annual leave. This annual return was received directly upon the employee's return to work. This non-compliance has been noted within the CAR.

CONSULTATION

- Chief Executive Officer
- Executive Manager Corporate and Community Services
- Executive Secretary

STATUTORY ENVIRONMENT

The contents of the Compliance Audit Return relates to *Section 14.3A* of the *Local Government (Audit) Regulations 1996* whereby the local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.

POLICY IMPLICATIONS

There are no policy implications relevant to this item.

FINANCIAL IMPLICATIONS

There are no financial implications relevant to this item.

AGENDA FOR AUDIT COMMITTEE MEETING TO BE HELD MONDAY 24 FEBRUARY 2020

STRATEGIC IMPLICATIONS

Not applicable

ATTACHMENTS

Circulated with the agenda is the following item relevant to this report:

- Compliance Audit Return 2019 (Doc Id: 148603)

(Marked 4.1)

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That it be recommended to the Audit Committee that the Compliance Audit Return as per attached (Doc Id: 148603) for the period 1 January 2019 to 31 December 2019 be adopted.

AGENDA FOR AUDIT COMMITTEE MEETING TO BE HELD MONDAY 24 FEBRUARY 2020
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4.2 BUDGET REVIEW 2019/2020

Location:	Shire of Dandaragan
Applicant:	N / A
Folder ID:	Business Classification Scheme / Financial Management / Financial Reporting
Disclosure of Interest:	None
Date:	19 February 2020
Author:	Scott Clayton, Executive Manager Corporate and Community Services

PROPOSAL

To recommend to Council that the budget review for the 2019/2020 financial year based on the financial statements from 1 July 2019 to 31 December 2019 be adopted.

BACKGROUND

As part of the amendments to the Financial Management Regulations (1996), Regulation 33A - Review of budget has been inserted.

"This requires;

- 1. between 1 January and 31 March in each year, local government is to carry out a review of it's annual budget for that year;*
- 2. it is to be submitted to council within 30 days of the review;*
- 3. Council is to consider the review and determine whether or not to adopt the review, any parts of the review or any recommendations made in the review; and*
- 4. a copy of the review and determination is to be then forwarded to the Department within 30 days."*

COMMENT

Staff have reviewed the 2019/2020 budget to identify any significant variances. The financial statements to the 31 December 2019 have been used as the basis for the review, however, where a variance has occurred and is known prior to the completion of the staff component of the review on 19 February 2020, these have been accounted for.

Attached is a detailed summary of the identified variances, the Rates Setting Statement and other statements showing the effect of these variances.

Historically, where budgeted projects have not begun and are unlikely to begin prior to 30 June, they have not been considered during the budget review process and have generally been left to carryover into the next financial year budget.

For 2019/2020 the budget review has considered the completability of projects and where it is determined that a project will not be completed within this financial year it has been removed.

This has resulted in a revised surplus of \$531,039. By removing projects that will not be completed now, Council can consider repurposing this money to bring forward projects that can inject cash into the local economy in the current tight economic conditions.

AGENDA FOR AUDIT COMMITTEE MEETING TO BE HELD MONDAY 24 FEBRUARY 2020
--

Any projects that have been deleted can be re-considered in the 2020/2021 budget deliberations.

The officer's recommendation below is the basic recommendation to adopt the budget review with a surplus of \$531,039, however, the committee is encouraged to propose an additional recommendation to Council on projects that can be brought forward to spend the surplus by 30 June 2020.

Officers have discussed possible projects with estimated costs and they are listed below;

950m Turquoise Way path replacement	\$180,000
Extend the Jurien Irrigation project to oval tanks	\$30,000 - \$50,000
Culvert maintenance	\$85,000
Contribution to Hill River pedestrian bridge	\$TBA
Replacement of toilet at Sandy Cape	\$80,000

CONSULTATION

- Chief Executive Officer
- Executive Manager Infrastructure
- Executive Manager Development Services

STATUTORY ENVIRONMENT

- Regulation 33A and 34 of the Local Government Financial Management Regulations (1996)

POLICY IMPLICATIONS

There are no policy implications relevant to this item.

FINANCIAL IMPLICATIONS

The adoption of this budget review will amend the budget with an overall recognition of a surplus of \$531,039.

STRATEGIC IMPLICATIONS

There are no direct strategic implications relevant to this item, however, legislative compliance, strong financial controls and good governance are core functions of Local Government.

Consideration of projects to be brought forward should consider their alignment with the goals contained in the Community Strategic Plan and/or projects already identified in the Corporate Business Plan.

ATTACHMENTS

Circulated with the agenda is the following item relevant to this report:

- Budget Review identifying variances and statements for the period ending 30 June 2019 (Doc Id: 149909)

(Marked 4.2)

VOTING REQUIREMENT

Simple Majority

AGENDA FOR AUDIT COMMITTEE MEETING TO BE HELD MONDAY 24 FEBRUARY 2020
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OFFICER RECOMMENDATION

To recommend to Council that the budget review, as presented with a surplus of \$531,039, be adopted, with the following variances being formally adopted as budget amendments;

G/L ACCOUNT NO.	GENERAL LEDGER ACCOUNT NAME	DESCRIPTION	AMOUNT DR/(CR)
14120	Grants Commission	Actual General Purpose grant less than budgeted	\$ 18,432.00
14130	Local Roads	Actual Local Roads grant higher than budgeted	\$ (161,333.00)
15125	WALGGC - Special Projects Grant	WALGGC Special projects grant - Munbinea bridge	\$ (394,000.00)
66500	Infrastructure - Other	Upgrade to Munbinea Bridge	\$ 394,000.00
27250	Printing and Stationery	Increase costs of external rates notice printing	\$ (6,900.00)
20290	Staff Housing Rent	Staff housing rental adjustment	\$ (1,600.00)
26550	Staff Housing	Staff housing rental adjustment	\$ 1,600.00
20305	Photocopying and Laminating	Higher costs than estimated	\$ (600.00)
11129	General ESL	ESL raised more than budgeted	\$ (8,074.00)
38255	ESL Remittance	ESL raised more than budgeted	\$ 8,074.00
20290	Staff Housing Rent	Remove staff housing Salary Sacrifice	\$ (15,600.00)
26550	Staff Housing	Remove staff housing Salary Sacrifice	\$ 15,600.00
20650	Development Application Fees	Increase income, large development fee paid	\$ (70,000.00)
13190	Insurance	Pontoon insurance claim	\$ (13,968.18)
28885	Insurance Claims	Pontoon insurance claim	\$ 14,468.00
38250	Contributions and Donations	JB Golf Irrigation in budget twice	\$ (32,500.00)
28715	Recreation Plan	Men's Shed capital works grant	\$ 20,000.00
51218	Sport and Recreation Reserve	Men's Shed capital works grant	\$ (20,000.00)
96200	Transfers From Reserve Funds	Men's Shed capital works grant	\$ (20,000.00)
95300	Retained Earnings - Net Movement in Reserves	Men's Shed capital works grant	\$ 20,000.00
27055	Consultancy	Move Skate Park consultancy to Youth Serv c/o.	\$ (14,230.00)
28704	Youth Services	Move Skate Park consultancy to Youth Serv c/o.	\$ 14,230.00
13180	Other Reimbursements	Reimbursement for Enviro Health Officer Services	\$ (17,500.00)
58406	SSL 134 JB Community Men's	New Current SSL 134 Men's Shed	\$ 1,710.37

AGENDA FOR AUDIT COMMITTEE MEETING TO BE HELD MONDAY 24 FEBRUARY 2020
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G/L ACCOUNT NO.	GENERAL LEDGER ACCOUNT NAME	DESCRIPTION	AMOUNT DR/(CR)
	Shed -		
69406	SSL 134 JB Community Men's Shed Inc	New Non Current SSL 134 Men's Shed	\$ 23,289.63
74200	Self Supporting Loans Current	Payment Current SSL 134 Men's Shed	\$ (1,710.37)
82200	Self Supporting Loans Non Current	Payment Non Current SSL 134 Men's Shed	\$ (23,289.63)
20160	Building Licences	Increase income for building licences	\$ (8,000.00)
65100	Leases	Lease Easifleet	\$ 23,510.49
65100	Leases	Lease Ricoh Finance	\$ 70,136.89
65100	Leases	Lease Waterlogic Civic Centre	\$ 17,371.69
65100	Leases	Lease Waterlogic Depots	\$ 15,147.44
65100	Leases	Lease Waterlogic JB Admin	\$ 7,320.32
76100	Lease Liability Current	Lease Liability Current - Easifleet	\$ (13,358.42)
76100	Lease Liability Current	Lease Liability Current - Lease Rico Finance	\$ (13,659.18)
76100	Lease Liability Current	Lease Liability Current - Waterlogic Civic Centre	\$ (7,116.27)
76100	Lease Liability Current	Lease Liability Current - Waterlogic Depots	\$ (6,205.11)
76100	Lease Liability Current	Lease Liability Current - Waterlogic JB Admin	\$ (2,998.75)
83100	Lease Liability Non Current	Lease Liability Non Current - Lease Easifleet	\$ (10,152.07)
83100	Lease Liability Non Current	Lease Liability Non Current - Lease Ricoh Finance	\$ (56,477.71)
83100	Lease Liability Non Current	Lease Liability Non Current - Waterlogic Civic Centre	\$ (10,255.42)
83100	Lease Liability Non Current	Lease Liability Non Current - Waterlogic Depots	\$ (8,942.33)
83100	Lease Liability Non Current	Lease Liability Non Current - Waterlogic JB Admin	\$ (4,321.57)
32401	Depreciation on Right of Use Asset	Depreciation of ROU Asset - Lease Easifleet	\$ 13,359.20
32401	Depreciation on Right of Use Asset	Depreciation of ROU Asset - Lease Rico Finance	\$ 13,659.00
32401	Depreciation on Right of Use Asset	Dep'n of ROU Asset - Lease Waterlogic Civic Centre	\$ 7,116.00
32401	Depreciation on Right of Use Asset	Dep'n of ROU Asset - Lease Waterlogic Depots	\$ 6,205.11
32401	Depreciation on Right of Use Asset	Dep'n of ROU Asset - Lease Waterlogic JB Admin	\$ 2,998.75
65199	Less Accumulated Depreciation	Accumulated Depreciation - Lease Easifleet	\$ (13,359.20)

AGENDA FOR AUDIT COMMITTEE MEETING TO BE HELD MONDAY 24 FEBRUARY 2020

G/L ACCOUNT NO.	GENERAL LEDGER ACCOUNT NAME	DESCRIPTION	AMOUNT DR/(CR)
65199	Less Accumulated Depreciation	Accumulated Depreciation - Lease Ricoh Finance	\$ (13,659.00)
65199	Less Accumulated Depreciation	Acc Depreciation - Lease Waterlogic Civic Centre	\$ (7,116.00)
65199	Less Accumulated Depreciation	Acc Depreciation - Lease Waterlogic Depots	\$ (6,205.11)
65199	Less Accumulated Depreciation	Acc Depreciation - Lease Waterlogic JB Admin	\$ (2,998.75)
28815	Lease Repayments	Reverse Waterlogic expense - Civic Cnt	\$ (7,404.00)
28815	Lease Repayments	Reverse Waterlogic expense - Admin	\$ (3,120.00)
28815	Lease Repayments	Reverse Waterlogic expense - Depot	\$ (6,456.00)
28815	Lease Repayments	Reverse Ricoh photocopier expense	\$ (17,000.00)
28815	Lease Repayments	Reverse Easifleet expense	\$ (15,600.00)
76100	Lease Liability Current	Lease Liability Current - Waterlogic Civic Centre	\$ 7,116.00
76100	Lease Liability Current	Lease Liability Current - Waterlogic JB Admin	\$ 2,999.00
76100	Lease Liability Current	Lease Liability Current - Waterlogic Depots	\$ 6,205.00
35110	Interest on Leases	Interest on leases	\$ 659.87
76100	Lease Liability Current	Lease Liability Current - Ricoh Photocopiers	\$ 13,659.18
35110	Interest on Leases	Interest on leases	\$ 932.82
76100	Lease Liability Current	Lease Liability Current - Easifleet	\$ 13,358.42
35110	Interest on Leases	Interest on leases	\$ 357.70
62100	Buildings & Improvements	Completed last financial year- Corunna Toilet Renovations	\$ (11,000.00)
62100	Buildings & Improvements	Completed last fin year-Cervantes Transfer Station roller door	\$ (27,000.00)
62100	Buildings & Improvements	Completed last fin yr - Civic Centre fire pump shed	\$ (4,270.00)
62100	Buildings & Improvements	Remove FRC Painting	\$ (6,270.00)
62100	Buildings & Improvements	Remove Admin Centre Painting	\$ (5,000.00)
13180	Other Reimbursements	Cease CESC agreement with DFES	\$ 39,204.76
66100	Infrastructure - Roads	Remove Cockleshell Gully resheet	\$ (21,033.89)
26110	Salaries	Remove Cockleshell Gully resheet	\$ 21,033.89
66100	Infrastructure - Roads	Remove Cockleshell Gully resheet	\$ (18,930.50)

AGENDA FOR AUDIT COMMITTEE MEETING TO BE HELD MONDAY 24 FEBRUARY 2020
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G/L ACCOUNT NO.	GENERAL LEDGER ACCOUNT NAME	DESCRIPTION	AMOUNT DR/(CR)
40400	Public Works Overheads Expense	Remove Cockleshell Gully resheet	\$ 18,930.50
66100	Infrastructure - Roads	Remove Cockleshell Gully resheet	\$ (27,250.00)
66100	Infrastructure - Roads	Remove Cockleshell Gully resheet	\$ (24,033.59)
40600	Internal Plant Hire Expense	Remove Cockleshell Gully resheet	\$ 24,033.59
66100	Infrastructure - Roads	Remove Cockleshell Gully resheet	\$ (15,261.09)
40700	Internal Plant Hire Depreciation Expense	Remove Cockleshell Gully resheet	\$ 15,261.09
66100	Infrastructure - Roads	Remove Cockleshell Gully resheet	\$ (14,879.68)
26110	Salaries	Remove Sandy Cape Road	\$ 14,879.68
66100	Infrastructure - Roads	Remove Sandy Cape Road	\$ (13,391.71)
40400	Public Works Overheads Expense	Remove Sandy Cape Road	\$ 13,391.71
66100	Infrastructure - Roads	Remove Sandy Cape Road	\$ (80,800.00)
66100	Infrastructure - Roads	Remove Sandy Cape Road	\$ (21,947.76)
40600	Internal Plant Hire Expense	Remove Sandy Cape Road	\$ 21,947.76
66100	Infrastructure - Roads	Remove Sandy Cape Road	\$ (13,764.52)
40700	Internal Plant Hire Depreciation Expense	Remove Sandy Cape Road	\$ 13,764.52
66100	Infrastructure - Roads	Remove Cooljarloo Road	\$ (4,708.99)
26110	Salaries	Remove Cooljarloo Road	\$ 4,708.99
66100	Infrastructure - Roads	Remove Cooljarloo Road	\$ (4,238.09)
40400	Public Works Overheads Expense	Remove Cooljarloo Road	\$ 4,238.09
66100	Infrastructure - Roads	Remove Cooljarloo Road	\$ (6,000.00)
66100	Infrastructure - Roads	Remove Cooljarloo Road	\$ (7,066.27)
40600	Internal Plant Hire Expense	Remove Cooljarloo Road	\$ 7,066.27
66100	Infrastructure - Roads	Remove Cooljarloo Road	\$ (4,507.91)
40700	Internal Plant Hire	Remove Cooljarloo Road	\$ 4,507.91

AGENDA FOR AUDIT COMMITTEE MEETING TO BE HELD MONDAY 24 FEBRUARY 2020
--

G/L ACCOUNT NO.	GENERAL LEDGER ACCOUNT NAME	DESCRIPTION	AMOUNT DR/(CR)
	Depreciation Expense		
66100	Infrastructure - Roads	Remove Fred Weston Road	\$ (4,708.99)
26110	Salaries	Remove Fred Weston Road	\$ 4,708.99
66100	Infrastructure - Roads	Remove Fred Weston Road	\$ (4,238.09)
40400	Public Works Overheads Expense	Remove Fred Weston Road	\$ 4,238.09
66100	Infrastructure - Roads	Remove Fred Weston Road	\$ (6,000.00)
66100	Infrastructure - Roads	Remove Fred Weston Road	\$ (7,066.27)
40600	Internal Plant Hire Expense	Remove Fred Weston Road	\$ 7,066.27
66100	Infrastructure - Roads	Remove Fred Weston Road	\$ (4,507.91)
40700	Internal Plant Hire Depreciation Expense	Remove Fred Weston Road	\$ 4,507.91
66100	Infrastructure - Roads	Remove Tree box Solution	\$ (30,000.00)
28545	Materials and Contracts (ALL)	Reduce Jurien Bay Oval	\$ (28,000.00)
28545	Materials and Contracts (ALL)	Reduce Dandaragan Oval	\$ (10,000.00)
28545	Materials and Contracts (ALL)	Reduce Cervantes Oval	\$ (7,000.00)
28545	Materials and Contracts (ALL)	Reduce Jurien Bay Cemetery	\$ (22,000.00)
28545	Materials and Contracts (ALL)	Reduce Jurien Bay foreshore amenities	\$ (8,000.00)
28545	Materials and Contracts (ALL)	Reduce Street planting	\$ (10,000.00)
28545	Materials and Contracts (ALL)	Reduce Gravel pits	\$ (12,500.00)
28545	Materials and Contracts (ALL)	Reduce Footpath installations	\$ (32,250.00)
28740	Fire Control	Remove provision for aerial firebreak inspection	\$ (3,979.00)
28775	Advertising and Promotions	Increase Advertising & Promotions budget	\$ 5,000.00
28761	Pound Operating Costs	Increase pound costs	\$ 1,000.00
21031	Other Infringements	Increase infringements - path fines	\$ 7,000.00
58406	SSL 134 JB Community Men's	10/06/19 SSL reim / Men's Shed - Loan 134	\$ (1,710.37)

AGENDA FOR AUDIT COMMITTEE MEETING TO BE HELD MONDAY 24 FEBRUARY 2020
--

G/L ACCOUNT NO.	GENERAL LEDGER ACCOUNT NAME	DESCRIPTION	AMOUNT DR/(CR)
	Shed -		
58406	SSL 134 JB Community Men's Shed -	10/12/20 SSL reim / Men's Shed - Loan 134	\$ 1,721.66
58406	SSL 134 JB Community Men's Shed -	10/06/21 SSL reim / Men's Shed - Loan 134	\$ 1,733.02
69406	SSL 134 JB Community Men's Shed Inc	10/12/20 SSL reim / Men's Shed - Loan 134	\$ (1,721.66)
69406	SSL 134 JB Community Men's Shed Inc	10/06/21 SSL reim / Men's Shed - Loan 134	\$ (1,733.02)
74200	Self Supporting Loans Current	10/06/19 Repay /Men's Shed - Loan 134	\$ 1,710.37
74200	Self Supporting Loans Current	10/12/20 Repay /Men's Shed - Loan 134	\$ (1,721.66)
74200	Self Supporting Loans Current	10/06/21 Repay /Men's Shed - Loan 134	\$ (1,733.02)
82200	Self Supporting Loans Non Current	10/12/20 Repay /Men's Shed - Loan 134	\$ 1,721.66
82200	Self Supporting Loans Non Current	10/06/21 Repay /Men's Shed - Loan 134	\$ 1,733.02
17180	Interest - Self Supporting Loans	Men's Shed Loan 134	\$ (165.00)
35100	Interest on Loans	Men's Shed Loan 134	\$ 165.00
64100	Plant & Equipment	No longer disposing of PTT008 - Dolly	\$ 6,000.00
64199	Less Accumulated Depreciation	No longer disposing of PTT008 - Dolly	\$ (3,900.00)
18500	Profit on Sale of Plant & Equipment	No longer disposing of PTT008 - Dolly	\$ 400.00
64100	Plant & Equipment	Variance in purchase price of Dolly	\$ (6,975.00)
64100	Plant & Equipment	PCR010 - 2012 Bomag Smooth Drum Roller - DN038	\$ (70,000.00)
64199	Less Accumulated Depreciation	PCR010 - 2012 Bomag Smooth Drum Roller - DN039	\$ 60,767.00
33200	Loss on Sale of Plant & Equipment	PCR010 - 2012 Bomag Smooth Drum Roller - DN042	\$ 14,233.00
64100	Plant & Equipment	Variance purchase price of new Smooth Drum Roller	\$ (14,876.37)
64100	Plant & Equipment	PTC019 - Honda TRX420TM Motor Bike	\$ (6,500.00)
64199	Less Accumulated Depreciation	PTC019 - Honda TRX420TM Motor Bike	\$ 4,413.00
18500	Profit on Sale of Plant & Equipment	PTC019 - Honda TRX420TM Motor Bike	\$ 587.00

AGENDA FOR AUDIT COMMITTEE MEETING TO BE HELD MONDAY 24 FEBRUARY 2020
--

G/L ACCOUNT NO.	GENERAL LEDGER ACCOUNT NAME	DESCRIPTION	AMOUNT DR/(CR)
33200	Loss on Sale of Plant & Equipment	PTC019 - Honda TRX420TM Motor Bike	\$ 1,727.27
64100	Plant & Equipment	Variance in purchase price of new Honda motorbike	\$ 413.64
64100	Plant & Equipment	PLV223 - Holden Caprice Sedan	\$ (45,000.00)
64199	Less Accumulated Depreciation	PLV223 - Holden Caprice Sedan	\$ 37,012.00
33200	Loss on Sale of Plant & Equipment	PLV223 - Holden Caprice Sedan	\$ 9,988.00
64100	Plant & Equipment	Variance in purchase price of new Corolla	\$ (2,409.41)
64100	Plant & Equipment	Variance in purchase price of 6 Wheel tipper	\$ (8,156.21)
64100	Plant & Equipment	Variance in purchase price of post hole borer	\$ (169.00)
28888	Expensed Minor Assets (below cap threshold)	Variance in purchase price of alcohol testers	\$ (1,044.00)
28888	Expensed Minor Assets (below cap threshold)	Variance in purchase price of guide post rammer	\$ 110.00
64100	Plant & Equipment	Variance in purchase price of water tank unit	\$ (1,181.82)
64100	Plant & Equipment	Variance on purchase price of slasher deck	\$ (700.00)
28888	Expensed Minor Assets (below cap threshold)	Variance in purchase price of traffic counters	\$ 7.00
64100	Plant & Equipment	Variance in purchase price of hoist	\$ (963.64)
64199	Less Accumulated Depreciation	Fair Revaluation (non cash)	\$ (497,256.00)
64100	Depreciation on Plant & Equipment	Fair Revaluation (non cash)	\$ 497,256.00

5. CLOSURE OF MEETING