



Monthly Financial Report April 2024

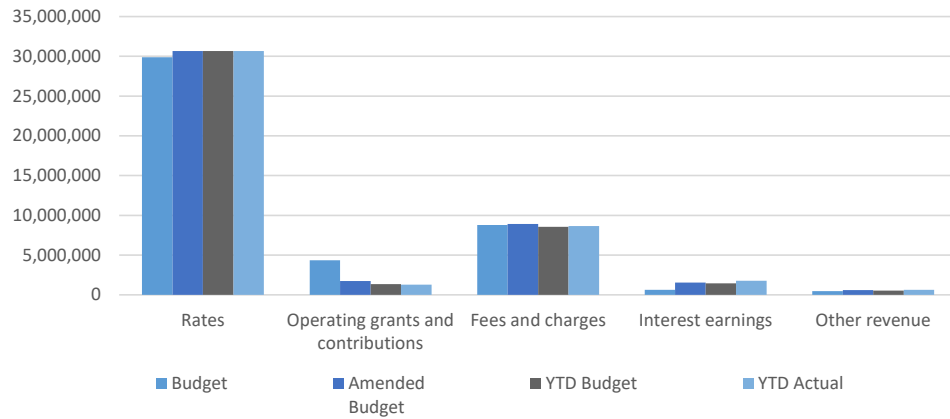


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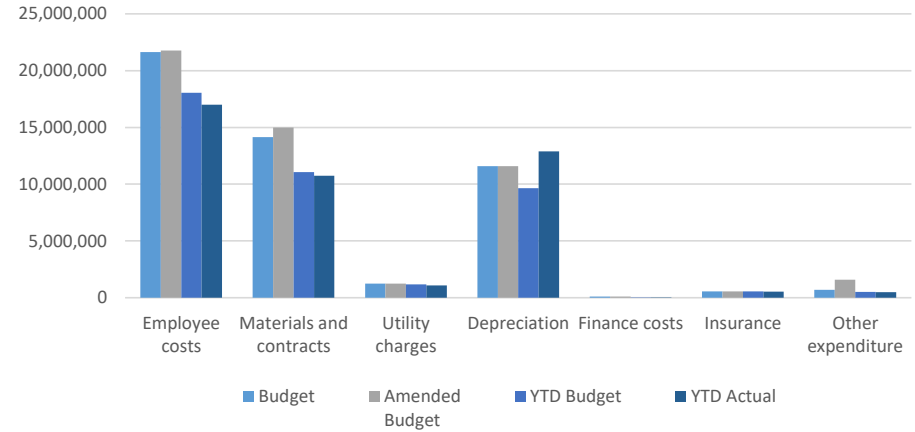
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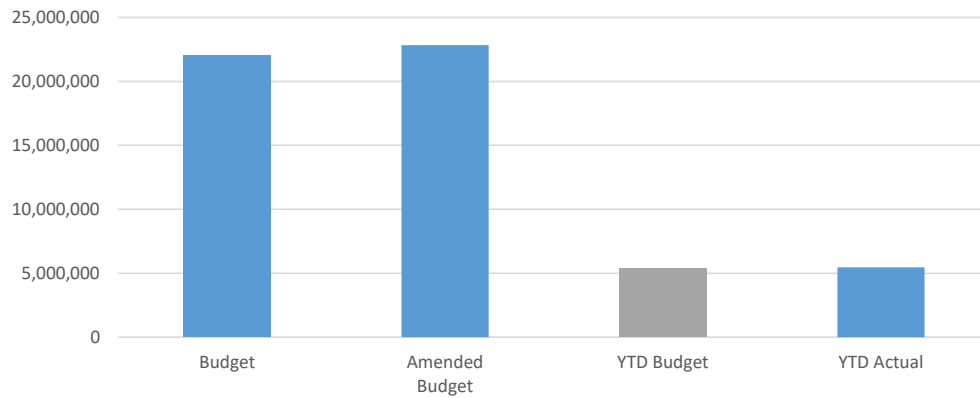
OPERATING REVENUE BY NATURE/TYPE



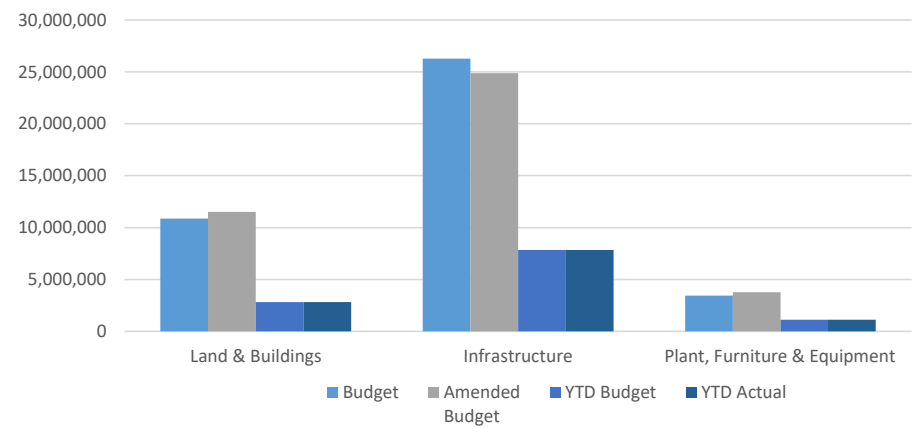
OPERATING EXPENDITURE BY NATURE/TYPE



NON OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS



CAPITAL EXPENDITURE



Shire of Serpentine Jarrahdale
Statement of Financial Activity by Nature/Type
For the Period 1 July 2023 to 30 April 2024

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Variance	Variance
	\$	\$	\$	\$	\$	%
OPERATING ACTIVITIES						
Revenue from Operating Activities						
Rates	29,898,171	30,651,538	30,651,538	30,661,480	(9,942)	0.03%
Operating grants, subsidies and contributions	4,355,380	1,724,103	1,347,055	1,289,988	57,067	(4.24%)
Fees and charges	8,782,025	8,906,802	8,544,919	8,654,967	(110,047)	1.29%
Interest earnings	613,000	1,545,197	1,452,157	1,778,595	(326,438)	22.48%
Other revenue	467,936	609,231	514,453	630,262	(115,809)	22.51%
Profit on Asset Disposal	109,865	109,865	36,537	39,393	(2,856)	7.82%
	44,226,377	43,546,736	42,546,659	43,054,685	(508,026)	1.19%
Expenses from Operating Activities						
Employee costs	(21,641,519)	(21,768,674)	(18,046,081)	(17,005,516)	(1,040,565)	5.77%
Materials and contracts	(14,150,284)	(14,983,410)	(11,071,111)	(10,741,016)	(330,095)	2.98%
Utility charges	(1,242,820)	(1,242,820)	(1,180,340)	(1,087,396)	(92,944)	7.87%
Depreciation	(11,589,842)	(11,589,842)	(9,649,442)	(12,879,148)	3,229,706	(33.47%)
Finance costs	(100,887)	(100,887)	(39,163)	(38,263)	(900)	2.30%
Insurance	(548,000)	(548,000)	(548,000)	(527,559)	(20,441)	3.73%
Other expenditure	(686,556)	(1,592,056)	(517,653)	(483,948)	(33,704)	6.51%
Loss on Asset Disposal	(3,306)	(3,306)	0	0	0	No Bud
	(49,963,214)	(51,828,995)	(41,051,790)	(42,762,846)	1,711,056	4.17%
Adjustments for Cash Budget Requirements						
Non-Cash Revenue and Expenses						
Non-Cash amounts excluded from operating activities	11,483,283	11,483,283	9,612,905	12,839,755	(3,226,850)	(33.57%)
Amount attributable to Operating Activities	5,746,446	3,201,024	11,107,774	13,131,594	(2,023,820)	18.22%
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital Grants, subsidies and contributions	22,021,504	22,836,519	5,376,123	5,467,112	(90,989)	(1.69%)
Proceeds from Disposal of Assets	446,000	548,678	80,000	77,835	2,165	2.71%
	22,467,504	23,385,197	5,456,123	5,544,947	(88,824)	1.63%
Outflows from investing activities						
Purchase property, plant and equipment	(14,306,572)	(15,346,739)	(3,222,699)	(3,948,155)	725,456	(22.51%)
Purchase and construction of infrastructure	(26,270,835)	(24,853,621)	(8,532,824)	(7,838,546)	(694,278)	8.14%
	(40,577,407)	(40,200,360)	(11,755,523)	(11,786,702)	31,179	0.27%
Amount attributable to Investing Activities	(18,109,903)	(16,815,163)	(6,299,440)	(6,241,755)	(57,645)	(0.92%)
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowing	8,095,000	8,095,000	0	0	0	No Bud
Transfers from Reserve accounts	4,784,210	6,104,016	1,546,922	1,487,842	59,080	3.82%
	12,879,210	14,199,016	1,546,922	1,487,842	59,080	(3.82%)
Outflows from financing activities						
Repayment of borrowings	(1,129,164)	(1,129,164)	(679,622)	(679,622)	0	0.00%
Payments for principal portion of lease liabilities	(44,559)	(44,559)	(37,512)	(21,105)	(16,407)	43.74%
Transfers to Reserve accounts	(2,136,590)	(7,425,051)	(7,161,650)	(7,286,921)	125,271	(1.75%)
	(3,310,313)	(8,598,774)	(7,878,784)	(7,987,648)	108,865	1.38%
Amount attributable to Financing Activities	9,568,897	5,600,242	(6,331,862)	(6,499,806)	167,945	2.65%
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the Financial Year	2,794,560	8,013,897	8,013,897	8,013,897	0	0.00%
Amount attributable to Operating Activities	5,746,446	3,201,024	11,107,774	13,131,594	(2,023,820)	(18.22%)
Amount attributable to Investing Activities	(18,109,903)	(16,815,163)	(6,299,400)	(6,241,755)	(68,813)	0.92%
Amount attributable to Financing Activities	9,568,897	5,600,242	(6,331,862)	(6,499,806)	167,945	(2.65%)
Municipal Surplus/(Deficit) Carried Forward	0	0	6,490,410	8,403,930	(1,924,689)	29.48%

Shire of Serpentine Jarrahdale
Statement of Comprehensive Income by Nature/Type
For the Period 1 July 2023 to 30 April 2024

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Variance	Variance
	\$	\$	\$	\$	\$	%
Revenue						
Rates	29,898,171	30,651,538	30,651,538	30,661,480	(9,942)	0.03%
Operating grants, subsidies and contributions	4,355,380	1,724,103	1,347,055	1,289,988	57,067	-4.24%
Fees and charges	8,782,025	8,906,802	8,544,919	8,654,967	(110,047)	1.29%
Interest earnings	613,000	1,545,197	1,452,157	1,778,595	(326,438)	22.48%
Other revenue	467,936	609,231	514,453	630,262	(115,809)	22.51%
	44,116,512	43,436,871	42,510,122	43,015,292	(505,170)	1.19%
Expenses						
Employee costs	(21,641,519)	(21,768,674)	(18,046,081)	(17,005,516)	(1,040,565)	-5.77%
Materials and contracts	(14,150,284)	(14,983,410)	(11,071,111)	(10,741,016)	(330,095)	-2.98%
Utility charges	(1,242,820)	(1,242,820)	(1,180,340)	(1,087,396)	(92,944)	-7.87%
Depreciation and amortisation	(11,589,842)	(11,589,842)	(9,649,442)	(12,879,148)	3,229,706	33.47%
Insurance expenses	(548,000)	(548,000)	(548,000)	(527,559)	(20,441)	-3.73%
Other expenditure	(686,556)	(1,592,056)	(517,653)	(483,948)	(33,704)	-6.51%
Interest expenses	(100,887)	(100,887)	(39,163)	(38,263)	(900)	-2.30%
	(49,959,908)	(51,825,689)	(41,051,790)	(42,762,846)	1,711,056	4.17%
Subtotal	(5,843,396)	(8,388,818)	1,458,332	252,446	1,205,886	-82.69%
Non-operating grants, subsidies and contributions	22,021,504	22,836,519	5,376,123	5,467,112	(90,989)	1.69%
Profit on asset disposals	109,865	109,865	36,537	39,393	(2,856)	7.82%
Loss on asset disposals	(3,306)	(3,306)	0	0	0	No Bud
Net Result	16,284,667	14,554,260	6,870,992	5,758,951	1,112,042	-16.18%
Other Comprehensive Income						
Changes on revaluation of non-current assets	0	0	0	0	0	No Bud
Total other comprehensive income	0	0	0	0	0	No Bud
Total comprehensive income	16,284,667	14,554,260	6,870,992	5,758,951	1,112,042	-16.18%

Shire of Serpentine Jarrahdale
Net Current Assets
As at 30 April 2024

	Opening Balance	YTD Actuals
Current Assets		
Cash - Unrestricted	17,008,892	13,021,197
Cash - Restricted	3,045,000	1,671,535
Cash - Reserve	20,237,359	26,035,482
Receivables	4,749,798	5,902,197
Contract Assets	0	0
Inventories	4,779	9,457
Financial Assets	0	0
	<u>45,045,827</u>	<u>46,639,869</u>
Less: Current Liabilities		
Trade and Other Payables	11,237,599	8,047,926
Contract Liabilities	235,457	447,978
Borrowings and Leases	864,552	1,178,976
Provisions	2,276,515	2,033,017
	<u>14,614,122</u>	<u>11,707,897</u>
Net Current Assets	<u>30,431,705</u>	<u>34,931,972</u>
Less Cash - Reserves	20,237,359	26,035,482
Less Cash - Restricted	3,045,000	1,671,535
Add: Adjustment to NCA for current portion of:		
Borrowings and Leases	864,552	1,178,976
Net Current Asset Position	<u><u>8,013,897</u></u>	<u><u>8,403,930</u></u>

Shire of Serpentine Jarrahdale
Statement of Financial Position
As at 30 April 2024

	Balance As At 1 July 2023	Balance As At 30 April 2024
Assets		
Current Assets		
Cash and cash equivalents	40,291,251	40,728,214
Trade and other receivables	4,700,765	5,902,268
Inventories	4,779	9,457
Prepayments	49,033	0
Total: Current Assets	45,045,827	46,639,939
Non Current Assets		
Trade and other receivables	259,837	259,837
Property, plant and equipment	48,342,064	50,493,221
Infrastructure	434,190,939	431,180,899
Intangible assets	2,330,247	2,067,091
Total: Non Current Assets	485,123,087	484,001,048
Total: Assets	530,168,914	530,640,987
Liabilities		
Current Liabilities		
Trade and other payables	(11,473,056)	(8,495,975)
Current portion of long-term borrowings	(864,552)	(1,178,976)
Provisions	(2,276,515)	(2,033,017)
Total: Current Liabilities	(14,614,122)	(11,707,968)
Non Current Liabilities		
Trade and other payables	(3,045,000)	(1,671,535)
Long-term borrowings	(3,248,640)	(2,241,381)
Provisions	(859,315)	(859,315)
Total: Non Current Liabilities	(7,152,955)	(4,772,231)
Total: Liabilities	(21,767,077)	(16,480,199)
NET ASSETS	508,401,837	514,160,788
Equity		
Current year retained surplus		40,128
Retained surplus	5,876,619	5,876,619
Reserves - cash backed	(20,237,359)	(26,036,438)
Revaluation surplus	(494,041,098)	(494,041,098)
Total: Equity	(508,401,837)	(514,160,788)

Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2023 to 30 April 2024

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance	Comment
		\$	\$	\$	\$	\$	%	
Halls & Community Centres								
80012	Access and Inclusion Improvements to Facilities	81,660	81,660	18,000	13,150	(4,850)	(26.94%)	
	Sub Total Halls & Community Centres	81,660	81,660	18,000	13,150	(4,850)	(5.94%)	
Heritage								
80186	Abernethy Sculpture - Public Art	40,000	40,000	15,000	15,000	-	0.00%	
80270	Old Railway Bridge Interpretation Art/Sign	10,000	30,000	0	0	-	No Bud	
	Sub Total Heritage	50,000	70,000	15,000	15,000	-	0.00%	
Operating Buildings								
80250	Depot Accommodation - Refurbishment	0	198,071	198,071	207,529	9,458	4.78%	
80283	Admin Building Revelopment - Stage 2	6,650,000	6,624,410	1,950,000	1,944,039	(5,961)	(0.31%)	
80445	Asphalt Works - Shire Depot	65,000	285,000	0	0	-	No Bud	
80460	Depot Refurbishment - Outdoor Canopy	60,000	60,000	8,000	4,028	(3,972)	(49.65%)	
80502	Council Chambers Upgrade	0	92,400	0	0	-	No Bud	
	Sub Total Operating Buildings	6,775,000	7,259,881	2,156,071	2,155,597	(474)	(0.01%)	
Sports Facilities								
80426	SJ Community Rec Centre - Solar PV system	155,727	155,727	0	4,435	4,435	No Bud	
	Sub Total Sports Facilities	155,727	155,727	0	4,435	4,435	2.85%	
Volunteer Brigade Buildings								
80304	Oakford Bushfire Brigade	2,400,000	2,400,000	130,000	123,285	(6,715)	(5.17%)	
80431	Byford Fire Station Changerooms	192,000	191,953	15,000	23,059	8,059	53.72%	
80432	Serpentine Fire Station Changerooms	85,000	105,103	105,103	105,541	438	0.42%	
80433	Improvements at Fire Stations	0	7,295	0	0	-	No Bud	
	Sub Total Volunteer Brigade Buildings	2,677,000	2,704,351	250,103	251,884	1,781	0.07%	
Other Buildings								
80271	Administration Building Redevelopment - Library Relocation	0	0	0	1,728	1,728	No Bud	
	Sub Total Other Buildings	0	0	0	1,728	1,728	No Bud	
Facilities Renewal								
80275	Mundijong Landcare - Renewal	50,000	50,000	0	0	-	No Bud	
80276	SJ Recreation Centre - Renewal (Doors, Septic & Stage)	54,974	54,974	50,000	52,916	2,916	5.83%	
80280	Briggs Park - Dugouts	0	23,128	23,128	23,128	(0)	(0.00%)	
80302	Accessible Toilet Facilities at Jarrahdale Cemetery	164,000	164,067	0	4,870	4,870	No Bud	
80353	SJ Recreation Centre - Building Condition Defects	0	60,000	0	0	-	No Bud	
80393	Briggs Pavilion Main Hall Refurbishment	63,000	63,565	63,565	64,763	1,198	1.88%	
80395	Landcare Building Refurbishment	25,000	25,000	9,092	0	(9,092)	(100.00%)	
80396	Mens Shed Upgrade	69,000	71,407	0	6,020	6,020	No Bud	
80397	Depot Compliance & Security Upgrade	0	39,732	39,732	39,005	(727)	(1.83%)	
80398	Youth Services - Facility & Safety Upgrades	194,000	214,253	20,000	17,166	(2,834)	(14.17%)	
80400	SJ Community Rec Centre - Defect Repairs	391,000	386,000	92,000	92,108	108	0.12%	
80427	Health & Safety Corrective Actions	90,000	84,348	65,000	64,728	(272)	(0.42%)	
80444	Cement floor for the DDRA	15,200	15,200	15,200	14,189	(1,011)	(6.65%)	
	Sub Total Facilities Renewal	1,116,174	1,251,674	377,717	378,891	1,174	0.10%	
Landscaping Renewal								
80459	Lefroy St Roadabout Landscaping	29,400	29,400	0	218	218	No Bud	
80462	Abernethy Road Landscaping	192,800	192,800	0	0	-	No Bud	
	Sub Total Landscaping Renewal	222,200	222,200	0	218	218	0.10%	
Park Development Construction								
80415	Keirnan Development - Stage 1A	7,990,000	7,500,000	240,000	236,659	(3,341)	(1.39%)	

Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2023 to 30 April 2024

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance	Comment
			\$	\$	\$	\$	%	
80416	Byford Skate Park Stage 2	785,000	873,255	20,000	19,700	(300)	(1.50%)	
80501	Keirnan Park Netball Courts Stage 1C - Concept Design	255,000	255,000	65,000	59,945	(5,055)	(7.78%)	
	Sub Total Park Development Construction	9,030,000	8,628,255	325,000	316,304	(8,696)	(0.10%)	
Park Development Renewal								
80235	Keirnan Park Planning	0	224,611	186,000	187,516	1,516	0.81%	
80349	Equine Trails Signage	10,000	10,000	7,500	7,918	418	5.57%	
80359	Kittys Gorge Carpark Works	198,000	198,110	198,110	212,335	14,225	7.18%	
80360	Marcora Trail and Parking	0	20,000	0	0	-	No Bud	
80361	Whitby Falls Trail Path works	80,000	81,358	81,358	108,064	26,706	32.83%	
80423	Parks and Playground Renewal	290,000	293,090	215,000	216,042	1,042	0.48%	
80424	Irrigation Renewal	100,000	119,924	0	4,511	4,511	No Bud	
80505	Gooralong Trails Precinct - Car Park Upgrade	0	750,000	0	0	-	No Bud	
	Sub Total Park Development Renewal	678,000	1,697,093	687,968	736,385	48,417	2.85%	
Play Equipment Renewal								
80299	Claire Morris Reserve Park - Renewal	80,000	80,000	70,000	63,647	(6,353)	(9.08%)	
	Sub Total Play Equipment Renewal	80,000	80,000	70,000	63,647	(6,353)	(7.94%)	
Drainage Renewal								
80202	Drainage Renewal	95,000	95,000	86,360	41,417	(44,943)	(52.04%)	
80293	Culvert Renewal - Elliot Road (SK 5.806)	17,122	16,672	0	0	-	No Bud	
80294	Culvert Renewal - Elliot Road (SK 8.352)	25,864	25,414	0	0	-	No Bud	
	Sub Total Drainage Renewel	137,986	137,086	86,360	41,417	(44,943)	(32.78%)	
Black Spot - Federal								
80314	Nettleton Road (SLK 13.87- SLK 16.65)	115,000	35,388	35,388	51,194	15,806	44.67%	
80411	Mundijong Road (SLK 5.62- SLK 7.32)	148,000	23,849	23,849	37,907	14,058	58.94%	
80412	Kingsbury Drive (SLK 7- SLK 10)	1,034,000	1,027,593	855,000	845,110	(9,890)	(1.16%)	
	Sub Total Black Spot - Federal	1,297,000	1,086,830	914,237	934,211	19,974	1.84%	
Black Spot - State								
80310	Keirnan Street (SLK 0.5- SLK 3.5)	0	45,652	30,000	32,760	2,760	9.20%	
	Sub Total Black Spot - State	0	45,652	30,000	32,760	2,760	6.05%	
Bus Shelters								
80218	New bus shelter program	34,257	24,724	10,000	9,564	(436)	(4.36%)	
	Sub Total Bus Shelters	34,257	24,724	10,000	9,564	(436)	(1.76%)	
Road Construction Minor Works								
80465	Electronic Signage	87,900	87,900	7,991	0	(7,991)	(100.00%)	
80472	Falls Road - Bollards Installation	27,500	27,500	27,500	24,640	(2,860)	(10.40%)	
	Sub Total Road Construction Minor Works	115,400	115,400	35,491	24,640	(10,851)	(9.40%)	
Road Improvements								
80282	Jarrahdale Hub	142,150	142,150	142,150	148,830	6,680	4.70%	
80296	Upgrades of Roads - Orton	1,737,000	1,742,905	65,900	71,934	6,034	9.16%	
80297	Upgrades of Roads - Kargotich - Stage 1	4,318,000	2,237,054	1,593,832	1,602,791	8,959	0.56%	
80344	Upgrades of Roads - Kargotich - Stage 2	1,068,000	1,068,000	10,000	9,177	(823)	(8.23%)	
80345	Upgrades of Roads - Soldiers Road	1,442,000	1,378,387	29,000	37,748	8,748	30.17%	
80409	Mundijong Road & King Rd Intersection	885,191	885,191	711,484	713,117	1,633	0.23%	
80435	Mundijong/Kargotich Road Roundabout Upgrade	0	15,439	0	0	-	No Bud	
	Sub Total Road Improvements	9,592,341	7,469,126	2,552,366	2,583,598	31,232	0.42%	
Road Rehabilitation								
80287	Nettleton Rd Rehabilitation	0	0	0	6,122	6,122	No Bud	

Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2023 to 30 April 2024

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance	Comment
			\$	\$	\$	\$	%	
80436	Mundijong Road Pavement Dip Rehabilitation	0	11,891	11,891	20,028	8,137	68.43%	
80452	Briggs Road Rehabilitation	200,000	200,000	200,000	199,925	(75)	(0.04%)	
80453	Hopeland Road - A Rehabilitation	545,400	545,400	80,000	74,357	(5,643)	(7.05%)	
80454	Hopeland Road - B Rehabilitation	405,100	405,100	72,000	73,875	1,875	2.60%	
80455	Nettleton Road Rehabilitation	165,540	165,540	165,540	120,349	(45,191)	(27.30%)	
80456	Jarrahdale Road Rehabilitation	715,163	715,163	376,500	373,595	(2,905)	(0.77%)	
	Sub Total Road Rehabilitation	2,031,203	2,043,094	905,931	868,252	(37,679)	(1.84%)	
Road Renewal								
80201	Gravel Resheet	100,000	224,588	101,137	49,173	(51,964)	(51.38%)	
80403	Larsen Road (SLK 0.2- SLK1.64)	553,184	396,455	396,455	407,113	10,658	2.69%	
80406	Nicholson Rd/Foxton Dr Lft Turn Aux Lane	67,000	34,719	45,000	44,602	(398)	(0.88%)	
80425	Civils Renewals	0	17,177	0	0	-	No Bud	
80429	Road Reseal - Whitby Street, Mundijong	165,000	158,743	155,000	153,635	(1,365)	(0.88%)	
80448	Gossage Road, Oldbury - Resurfacing	368,000	368,000	368,000	312,929	(55,071)	(14.97%)	
80449	Tuart Road, Oakford - Resurfacing	199,200	199,200	199,200	211,301	12,101	6.08%	
80450	Baskerville Rd Mundijong - Resurfacing	388,218	388,218	388,218	427,030	38,812	10.00%	
	Sub Total Road Renewal	1,840,602	1,787,100	1,653,010	1,605,784	(47,226)	(2.64%)	
Streetlighting								
80307	Street Lighting - Richardson/Summerfield	43,100	43,100	3,000	6,438	3,438	114.59%	
80408	Street Lighting - Abernethy & Hopkinson Rd intersection	48,046	48,046	0	0	-	No Bud	
80446	Indigo Parkway	500,000	500,000	0	1,008	1,008	No Bud	
80469	Street Lights - Hopkinson/Rowley	33,800	33,800	3,000	8,985	5,985	199.49%	
80471	Street Lights - Wright/Randell	33,900	33,900	3,000	7,038	4,038	134.60%	
	Sub Total Streetlighting	658,846	658,846	9,000	23,468	14,468	2.20%	
Streetscape Construction								
80391	Fire Danger Signs	0	31,433	0	0	-	No Bud	
	Sub Total Streetscape Construction	0	31,433	0	0	-	0.00%	
Commodity Route Suppl Fund Program								
80289	Karnup Rd & Yangedi Rd intersection	0	0	0	14,963	14,963	No Bud	
	Sub Total Commodity Route Suppl Fund Program	0	0	0	14,963	14,963	No Bud	
Roads to Recovery								
80217	Road Safety Initiatives	114,000	113,742	81,200	76,372	(4,828)	(5.95%)	
	Sub Total Roads to Recovery	114,000	113,742	81,200	76,372	(4,828)	(4.25%)	
Federal Stimulus								
80237	Briggs Park Recreation Precinct Car Park	0	12,000	0	0	-	No Bud	
	Sub Total Federal Stimulus	0	12,000	0	0	-	0.00%	
Footpath Construction								
80133	Footpath - PSP Soldiers Rd- Abernethy - Bishop Rd	0	200,000	0	0	-	No Bud	
80458	Adonis Street, Mundijong - Footpath	154,000	154,000	154,000	233,557	79,557	51.66%	
80500	Richardson Street, Mundijong - Footpath	195,000	195,000	195,000	149,520	(45,480)	(23.32%)	
	Sub Total Footpath Construction	349,000	549,000	349,000	383,077	34,077	6.21%	
Footpath Renewal								
80203	Footpath Renewal	0	86,764	40,000	46,409	6,409	16.02%	
80457	Clondyke Park Footpath Replacement	90,000	90,000	80,000	77,478	(2,522)	(3.15%)	
	Sub Total Footpath Renewal	90,000	176,764	120,000	123,886	3,886	2.20%	
Engineering Maintenance Plant								
80369	Boxtop - Replace 51079	20,000	20,000	0	0	-	No Bud	

Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2023 to 30 April 2024

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance	Comment
			\$	\$	\$	\$	%	
80370	Boxtop - Replace 51084	20,000	20,000	0	0	-		No Bud
80386	1 x Car Trailers for mowers - New	10,000	10,000	0	0	-		No Bud
80387	1 x Car Trailers for mowers - New	10,000	10,000	0	0	-		No Bud
80388	Vertidrain and Coring Machine - New	45,000	45,000	0	0	-		No Bud
	Sub Total Engineering Maintenance Plant	105,000	105,000	0	0	-	0.00%	
Parks Plant								
80364	Kubota Mower - Replace 51062	30,000	30,000	30,000	26,806	(3,194)	(10.65%)	
80365	Kubota Mower - Replace 51064	30,000	30,000	30,000	26,806	(3,194)	(10.65%)	
80366	Kubota Mower - Replace 51072	30,000	30,000	30,000	60,310	30,310	101.03%	
80367	Kubota Mower - Replace 51066	30,000	30,000	0	0	-		No Bud
80384	Isuzu D-Max - New	50,000	50,000	0	0	-		No Bud
80389	Dual Cab Ute, 1000L spray tank and boom spray rig 4WD - New	80,000	80,000	0	0	-		No Bud
80390	Verge Slasher Attachment - New	30,000	30,000	0	0	-		No Bud
80439	Backhoe - Replace 51059	300,000	300,000	0	0	-		No Bud
80440	Ausroad Patching Truck - Replace 51086	600,000	626,310	0	0	-		No Bud
80441	Dual Cab- CEO - Replace 51153	75,000	63,832	63,832	63,832	-	0.00%	
80442	New - Canopy - Ranger specific pod	26,369	26,369	2,397	0	(2,397)	(100.00%)	
80443	New - Light Utility Vehicle - Playground Inspector	50,000	50,000	0	0	-		No Bud
	Sub Total Parks Plant	1,331,369	1,346,511	156,229	177,754	10,357	1.59%	
Other Plant & Equipment								
80258	Bobcat Trailer - Civil - Replace 51035	30,000	30,000	0	0	-		No Bud
80261	Tipper Truck - Civil - Replace 51022	106,190	106,190	106,190	106,279	89	0.08%	
80273	Mobile Library Van	0	17,000	5,000	5,718	718	14.36%	
80371	People Mover - Replace 51143	0	50,000	0	0	-		No Bud
80374	Isuzu D-Max - Replace 50043	50,000	50,000	0	0	-		No Bud
80375	Isuzu D-Max - Replace 50051	50,000	50,000	0	0	-		No Bud
80376	Isuzu D-Max - Replace 50053	50,000	50,000	0	0	-		No Bud
80377	Isuzu D-Max - Replace 51106	50,000	50,000	0	0	-		No Bud
80379	Isuzu D-Max - Replace 50044	50,000	50,000	0	0	-		No Bud
80380	Isuzu D-Max - Replace 50048	50,000	50,000	0	0	-		No Bud
80381	Toyota Corolla Hybrid - Replace 50023	0	30,000	0	0	-		No Bud
80382	Isuzu D-Max - Replace 50042	50,000	50,000	0	0	-		No Bud
80437	Animal Control Specific Canopies for Rangers Vehicles	74,000	74,000	25,000	24,548	(452)	(1.81%)	
80473	New Vehicle - Executive Manager Ops	0	43,000	0	0	-		No Bud
80503	New Vehicle - Manager Waste and Fleet	0	55,000	0	0	-		No Bud
	Sub Total Other Plant & Equipment	560,190	755,190	136,190	136,545	355	0.05%	
IT capital								
80100	ICT Equipment	58,000	58,000	58,000	57,929	(71)	(0.12%)	
	Sub Total IT capital	58,000	58,000	58,000	57,929	(71)	(0.12%)	
Software								
80019	ERP System Implementation	1,196,452	1,234,021	558,650	553,220	(5,430)	(0.97%)	
	Sub Total Software	1,196,452	1,234,021	558,650	553,220	(5,430)	(0.44%)	
Plant - Parks Maintenance								
80438	Skidsteer Loader	0	100,000	0	0	-		No Bud
	Sub Total Plant - Parks Maintenance	0	100,000	0	0	-	0.00%	
Plant - Engineering Maintenance								
80350	Truck - Civil - New	200,000	200,000	200,000	202,021	2,021	1.01%	
	Sub Total Plant - Engineering Maintenance	200,000	200,000	200,000	202,021	2,021	1.01%	
	Total Capital Works	40,577,407	40,200,360	11,755,523	11,786,702	31,179	0.08%	

Shire of Serpentine Jarrahdale
Reserve Movements
For the Period Ending 30 April 2024

	Adopted Budget					Amended Budget					Actual				
	Opening Balance	Transfer To Reserves	Reserve Interest	Transfer From Reserves	Closing Balance	Opening Balance	Transfer To Reserves	Reserve Interest	Transfer From Reserves	Closing Balance	Opening Balance	Transfer To Reserves	Reserve Interest	Transfer From Reserves	Closing Balance
Reserves	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Building	650,083	75,000	3,394	(650,000)	78,477	643,462	1,104,660	16,473	(699,410)	1,065,185	643,462	1,104,660	21,968	(624,410)	1,145,680
Briggs Park	96,092	0	557	0	96,649	96,852	0	3,631	0	100,483	96,852	0	4,081	0	100,932
Buildings Asset Management	826,113	0	4,453	(584,752)	245,814	888,502	200,000	30,530	(639,705)	479,327	888,502	200,000	33,104	(132,752)	988,854
Byford BMX Track	112,526	0	655	0	113,181	206,366	0	5,852	(91,686)	120,532	206,366	0	6,696	(91,686)	121,376
Byford Developer Contribution Fund	3,768,119	0	20,925	(776,650)	3,012,394	4,318,647	1,613,517	222,972	(1,676,650)	4,478,486	4,318,647	1,630,116	233,505	0	6,182,268
Car Parking	100,574	0	527	(100,000)	1,101	101,421	0	3,744	(100,000)	5,165	101,421	0	3,783	0	105,205
Community Facilities	130,617	0	681	(129,000)	2,298	152,674	0	5,599	(150,000)	8,273	152,674	0	5,697	0	158,371
Community Grants Reserve	137,038	96,000	1,010	(202,150)	31,898	217,354	96,000	10,183	(221,267)	102,270	217,354	96,000	11,131	(81,106)	243,379
Community Infrastructure Reserve	3,698,317	602,000	24,884	(138,418)	4,186,783	3,957,781	866,672	185,374	(138,418)	4,871,409	3,957,781	873,983	200,665	0	5,032,429
Drainage Asset Management	162,574	0	944	0	163,518	163,860	0	6,142	0	170,002	163,860	0	6,904	0	170,764
Emergency Management	241,621	0	1,405	0	243,026	243,532	0	9,129	0	252,661	243,532	0	10,261	0	253,793
Footpaths Asset Management	688,536	0	3,999	0	692,535	495,051	50,000	21,414	0	566,465	495,051	0	20,863	0	515,915
Fire Asset Management	6,685	0	37	0	6,722	6,739	0	(2,154)	0	4,585	6,739	0	284	0	7,023
Investment	698,975	55,789	4,058	0	758,822	704,498	55,789	28,374	0	788,661	704,498	55,789	32,031	0	792,318
Jarrahdale Communications Tower	289,048	46,801	1,757	(22,473)	315,133	252,385	83,447	9,664	(22,473)	323,023	252,385	57,129	11,032	(22,712)	297,835
Jarrahdale Community Infrastructure Reserve	52,624	0	304	0	52,928	53,037	0	1,988	0	55,025	53,037	0	2,235	0	55,271
Light Fleet & Plant Acquisition	1,205,039	820,000	8,820	(1,594,000)	439,859	1,317,074	820,000	70,344	(1,750,310)	457,108	1,317,074	820,000	74,186	(385,000)	1,826,260
Local Government Election Reserve	83,323	75,000	321	(135,000)	23,644	84,083	75,000	5,688	(135,000)	29,771	84,083	75,000	6,039	0	165,122
Miscellaneous Developer Contribution	554,233	0	3,216	0	557,449	558,611	0	20,939	0	579,550	558,611	0	23,536	0	582,146
Multi Use Trails	18,698	0	110	0	18,808	18,844	0	707	0	19,551	18,844	0	794	0	19,638
Mundijong Whitby Shire Contribution	163,880	0	923	(47,326)	117,477	157,703	121,004	5,901	(47,326)	237,282	157,703	121,004	6,450	0	285,156
Parks & Gardens Asset Management	155,788	0	905	0	156,693	157,019	0	5,886	0	162,905	157,019	0	6,616	0	163,635
Public Art	165,032	100,000	1,260	(35,000)	231,292	262,569	100,000	8,685	(35,000)	336,254	262,569	0	10,647	(15,000)	258,216
Rates Revaluation	3,466	26,000	171	0	29,637	3,610	26,000	968	0	30,578	3,610	26,000	1,078	0	30,688
Renewable Energy	34,884	0	203	0	35,087	35,163	0	1,318	0	36,481	35,163	0	1,482	0	36,645
Road and Bridge Asset Management	1,135,638	20,000	6,656	0	1,162,294	1,181,660	70,000	44,029	(27,330)	1,268,359	1,181,660	956	49,549	(11,891)	1,220,274
Serpentine Jarrahdale Locality Funding	28,833	0	167	0	29,000	29,056	0	1,089	0	30,145	29,056	0	1,224	0	30,280
Serpentine Jarrahdale Sporting Precinct	330,357	0	1,918	0	332,275	332,966	0	12,482	0	345,448	332,966	0	14,029	0	346,994
Tourism	13,113	0	74	0	13,187	13,219	0	495	0	13,714	13,219	0	557	0	13,776
Unspent Grants & Contributions	0	0	0	0	0	38	0	0	0	38	38	0	0	0	38
Waste	1,688,330	0	9,778	(50,000)	1,648,108	1,716,270	63,855	64,486	(50,000)	1,794,611	1,716,270	63,855	72,631	0	1,852,756
W. Mundijong Industrial DCF	1,531,651	0	8,880	(20,441)	1,520,090	719,603	0	29,282	(20,441)	728,444	719,603	0	30,753	0	750,356
Oakford Fire Station	299,011	0	1,560	(299,000)	1,571	302,623	350,000	10,002	(299,000)	363,625	302,623	350,000	12,161	(123,285)	541,499
ICT Reserve	778,621	100,000	5,102	0	883,723	784,751	100,000	33,168	0	917,919	784,751	100,000	37,277	0	922,028
Public Open Space	59,512	0	346	0	59,858	60,336	0	2,261	0	62,597	60,336	0	2,542	0	62,878
Operations Optimisation	0	0	0	0	0	0	750,000	2,462	0	752,462	0	750,000	6,641	0	756,641
Total Reserves	19,908,951	2,016,590	120,000	(4,784,210)	17,261,331	20,237,359	6,545,944	879,107	(6,104,016)	21,558,394	20,237,359	6,324,491	962,430	(1,487,842)	26,036,438

Shire of Serpentine Jarrahdale

Cash Back Reserve Purpose Descriptions

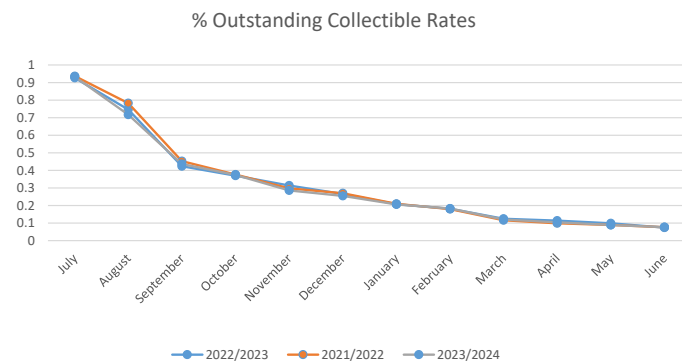
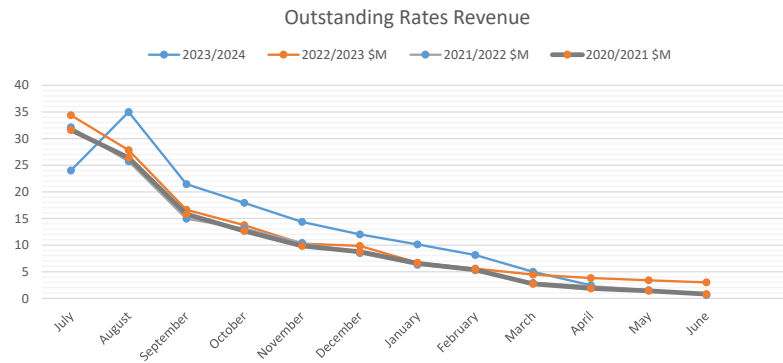
In accordance with Council resolutions in relation to each reserve account, the purpose for which each reserves is set aside is as follows:

Name of Reserve	Purpose of the reserve
Administration Building Reserve	To provide for the employee accommodation requirements.
Briggs Park	To provide for the future Briggs Park development.
Buildings Asset Management Reserve	To provide funds for the upgrade, renewal, replacement and creation of new Shire facilities.
Byford BMX Track Reserve	To provide for the future Byford BMX track.
Byford Developer Contribution Reserve	To provide for future community infrastructure funded from the Byford Developer Contribution Plan.
Car Parking Reserve	To provide for future public car parking infrastructure funded from Developer contributions for cash-in-lieu of car parking.
Committed Works Reserve	To transfer unspent municipal funded expenditure on specific projects, to enable identification of carryover expenditure into the next financial year.
Community Facilities Reserve	This reserve is for the establishment of additional facilities in the community.
Community Grants Reserve	To provide funds and project management support for delivery of community infrastructure to enable individuals and community groups to build capacity within the community, encourage volunteering and youth development, and deliver sustainable, accessible and demonstrated social, environmental and economic benefits.
Community Infrastructure Reserve	To provide for future community infrastructure, matching funds from the Community Infrastructure Developer Contribution Plan.
Drainage Asset Management Reserve	To provide funds for the upgrade, renewal, replacement and creation of new Shire drainage
Emergency Management Reserve	To provide for unanticipated significant emergency services events or plant repairs.
Footpaths Asset Management Reserve	To provide funds for the upgrade, renewal, replacement and creation of new Shire footpaths
Fire Asset Management Reserve	To provide for the future additions and maintenance required for fire fighting assets and mitigation strategies.
Investment Reserve	To support economic, subdivision and tourism development opportunities for the Shire.
Jarrahdale Communications Tower Reserve	To provide for the upgrades and maintenance of the tower when required.
Jarrahdale Community Infrastructure	To provide funds for the upgrade, renewal or replacement of community assets in the Jarrahdale locality.
Light Fleet & Plant Acquisition Reserve	To provide for new and renewal of Light Fleet, Plant and Equipment as required under the replacement and acquisition program.
Local Government Election Reserve	To provide for Bi-Annual, and other interim local government election expenses.
Miscellaneous Developer Contribution Reserve	To be used to fund capital works and administration as per each agreement.
Multi Use Trails Reserve	To allow for the construction of Multi Use Trails.
Mundijong Whitby Shire Contribution Reserve	To provide towards the future contribution requirements of the Mundijong Whitby Community Development Contribution Scheme.
Oakford Fire Station Reserve	To provide funding the construction of the new Oakford Fire Station
Parks & Gardens Asset Management Reserve	To provide funds for the upgrade, renewal, replacement and creation of new Shire parks, gardens and natural reserves.
Public Art Reserve	To provide for public art development and creation
Public Open Space Reserve	To provide for future public open space funded from Developer contributions for cash-in-lieu of public open space.
Rates Revaluation Reserve	To provide for the tri-ennial Gross Rental Valuation (GRV)
Renewable Energy Reserve	This reserve is to allow Council to undertake renewable energy projects.
Road and Bridge Asset Management Reserve	To provide funds for the upgrade, renewal, replacement and creation of new Shire road and bridge infrastructure.
Serpentine Jarrahdale Locality Funding Reserve	Council initiated townscape related projects in the Serpentine Jarrahdale Shire.
Serpentine Jarrahdale Sporting Precinct Reserve	To provide funds for the Serpentine Jarrahdale Regional Sporting Precinct when grant applications require contribution funding
Tourism Reserve	To fund the implementation of the tourism strategy and development of tourism throughout the district and region.
Waste Reserve	To provide for waste management requirements and future waste infrastructure.
West Mundijong Industrial DCF Reserve	To provide for future community infrastructure funded from the West Mundijong Developer Contribution Plan.
ICT Reserve	To provide for the Shire's ICT requirements
Operations Optimisation Reserve	To provide funds for future operational and capital requirements of the Shire's Operations function to optimise service delivery to the community.

SHIRE OF SERPENTINE JARRAHDALE

OUTSTANDING RATES REPORT

	Balances
RATES	3,645,987.45
ESL	151,048.01
DEFERRED RATES	259,837.11
POOLS	5,710.55
SANITATION	392,063.70
PREPAYMENTS	-2,002,540.13
Total	2,452,107
Less Deferred Rates	-259,837.11
BALANCE OF COLLECTIBLE RATES AS AT 31 MARCH 2024	2,192,270
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT 30 APRIL 2024	10.34%
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT 30 APRIL 2023	10.44%
TOTAL GRV VALUATIONS = \$231,618,577	TOTAL UV VALUATIONS = \$1,690,791,258

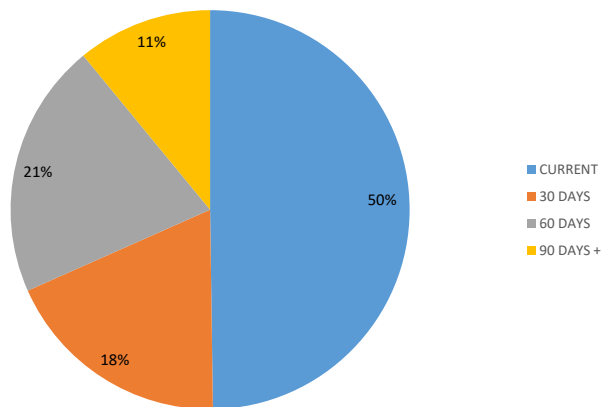


Shire of Serpentine Jarrahdale
Sundry Debtors Report as at 30 April 2024

SUMMARY OF OUTSTANDING DEBTOR DAYS

CURRENT	146,580
30 DAYS	54,700
60 DAYS	60,934
90 DAYS +	32,269
TOTAL	294,482

Outstanding Sundry Debtors



SCHEDULE OF OUTSTANDING DEBTORS OVER 90 DAYS EXCEEDING \$1,000

DEBTOR NUMBER	AMOUNT	FOR	DETAILS
10247	\$ 8,945.99	Facility Hire/Reimbursements	Facilities team are following up with debtor regarding the lease agreement that has been holding over since the expiry of the sublease.
10249	\$ 5,540.00	Recovery of costs for response to out of control fire	Finance Dept - Conducting further investigation Internally.
10109	\$ 5,095.50	Refund of Unused Grant Funding	Company has been closed down. The officers are liaising with the legal team to recover the payment.
10284	\$ 4,665.00	Burial Fees	Anticipated to be paid by Period 11
10480	\$ 2,200.00	Local Biodiversity - Stewardship Grant Payment	Anticipated to be paid by Period 11

PROPOSED POSITION
Shire of Serpentine Jarrahdale

Schedule of Investments
As at 30 April 2024

Portfolio by Institution	Funds Invested	% of Portfolio	Acceptable Limit
Bendigo Bank	\$ 6,108,803.51	18.17%	20.00%
Byford & Districts Community Development Services Ltd	\$ 10,000.00	0.03%	45.00%
NAB	\$ 11,759,401.92	34.98%	45.00%
Westpac	\$ 15,001,550.14	44.62%	45.00%
Peel Infrastructure Holdings Pty Ltd	\$ 25.00	0.00%	N/A
Investment in Land	\$ 730,000.00	2.17%	N/A
Telstra Ltd	\$ 11,010.00	0.03%	35.00%
Total	\$ 33,620,790.57	100.00%	

Portfolio by Short Term Credit Rating	Funds Invested	% of Portfolio	Acceptable Limit
A-1+	\$ 26,760,952.06	79.60%	100.00%
A-1	\$ 11,010.00	0.03%	100.00%
A-2	\$ 6,108,803.51	18.17%	60.00%
Unrated	\$ 740,025.00	2.20%	N/A
Total	\$ 33,620,790.57	100.00%	

