



Monthly Financial Report September 2024

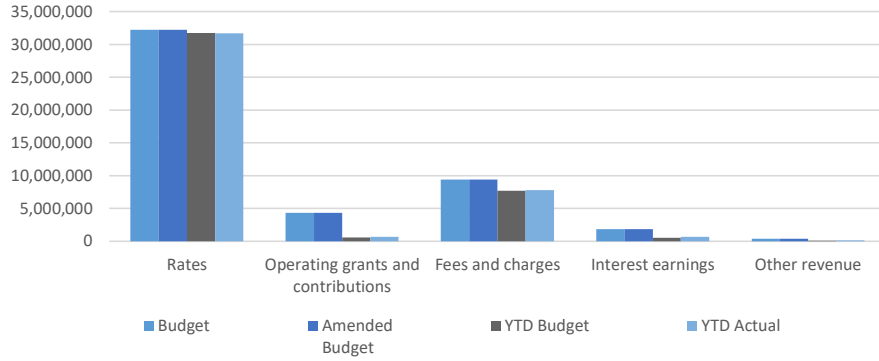


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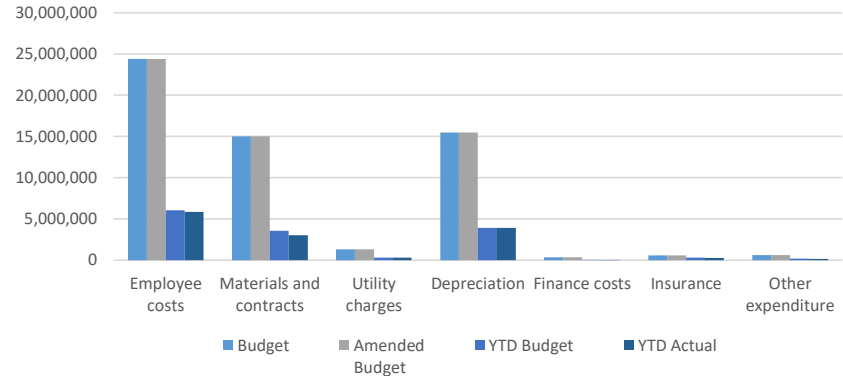
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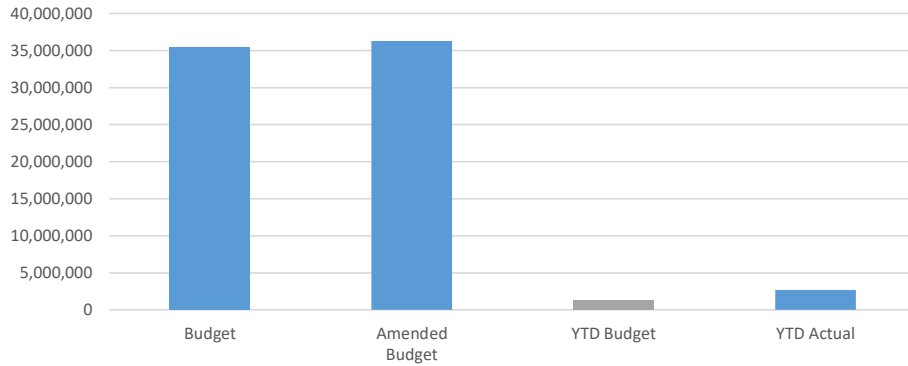
OPERATING REVENUE BY NATURE/TYPE



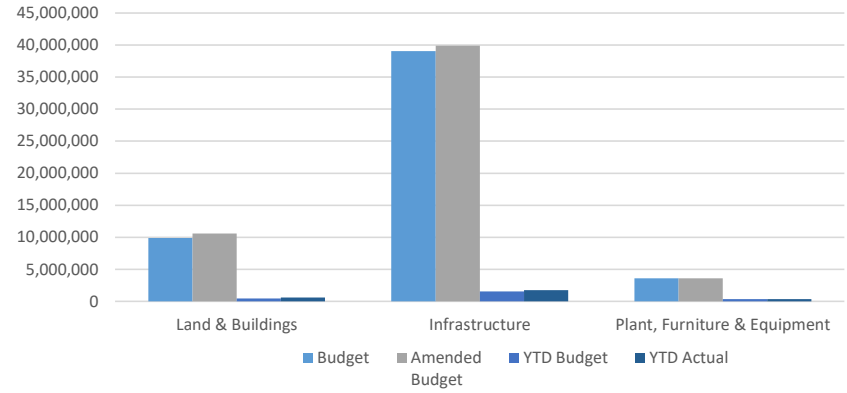
OPERATING EXPENDITURE BY NATURE/TYPE



NON OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS



CAPITAL EXPENDITURE



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

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Variance	Variance
	\$	\$	\$	\$	\$	%
OPERATING ACTIVITIES						
Revenue from Operating Activities						
Rates	32,234,786	32,234,786	31,759,786	31,705,805	53,981	(0.17%)
Operating grants, subsidies and contributions	4,328,720	4,328,720	583,690	680,750	(97,059)	16.63%
Fees and charges	9,409,052	9,409,052	7,665,664	7,796,251	(130,588)	1.70%
Interest earnings	1,878,000	1,878,000	493,348	682,951	(189,603)	38.43%
Other revenue	383,581	383,581	87,134	153,866	(66,732)	76.59%
Profit on Asset Disposal	108,659	108,659	0	0	0	No Bud
	<u>48,342,798</u>	<u>48,342,798</u>	<u>40,589,622</u>	<u>41,019,623</u>	<u>(430,001)</u>	<u>1.06%</u>
Expenses from Operating Activities						
Employee costs	(24,416,339)	(24,416,339)	(6,034,561)	(5,863,772)	(170,789)	2.83%
Materials and contracts	(14,985,063)	(15,025,063)	(3,569,578)	(3,012,857)	(556,721)	15.60%
Utility charges	(1,303,765)	(1,303,765)	(293,596)	(290,236)	(3,360)	1.14%
Depreciation	(15,505,653)	(15,505,653)	(3,914,488)	(3,916,455)	1,966	(0.05%)
Finance costs	(353,691)	(353,691)	(10,352)	(17,690)	7,338	(70.89%)
Insurance	(599,236)	(599,236)	(299,619)	(282,084)	(17,535)	5.85%
Other expenditure	(608,391)	(608,391)	(176,308)	(162,150)	(14,158)	8.03%
Loss on Asset Disposal	(112,255)	(112,255)	0	0	0	No Bud
	<u>(57,884,393)</u>	<u>(57,924,393)</u>	<u>(14,298,502)</u>	<u>(13,545,244)</u>	<u>(753,258)</u>	<u>(5.27%)</u>
Adjustments for Cash Budget Requirements						
Non-Cash Revenue and Expenses						
Non-Cash amounts excluded from operating activities	15,509,250	15,509,250	3,914,488	3,927,582	(13,093)	(0.33%)
Amount attributable to Operating Activities	5,967,654	5,927,654	30,205,607	31,401,960	(1,196,352)	3.96%
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital Grants, subsidies and contributions	35,486,258	36,307,338	1,321,497	2,688,717	(1,367,219)	(103.46%)
Proceeds from Disposal of Assets	394,000	394,000	0	112,775	(112,775)	No Bud
Proceeds on other loans and receivables - SSL	272,000	272,000	0	0	0	No Bud
	<u>36,152,258</u>	<u>36,973,338</u>	<u>1,321,497</u>	<u>2,801,491</u>	<u>(1,479,994)</u>	<u>111.99%</u>
Outflows from investing activities						
Purchase property, plant and equipment	(12,016,772)	(12,716,772)	(808,950)	(992,639)	183,689	(22.71%)
Purchase and construction of infrastructure	(40,566,866)	(41,387,946)	(1,637,250)	(1,771,110)	133,860	(8.18%)
	<u>(52,583,638)</u>	<u>(54,104,718)</u>	<u>(2,446,200)</u>	<u>(2,763,750)</u>	<u>317,550</u>	<u>12.98%</u>
Amount attributable to Investing Activities	(16,431,380)	(17,131,380)	(1,124,703)	37,742	(1,162,444)	(103.36%)
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowing	6,495,000	6,495,000	0	0	0	No Bud
Transfers from Reserve accounts	5,527,059	6,267,059	0	0	0	No Bud
	<u>12,022,059</u>	<u>12,762,059</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>No Bud</u>
Outflows from financing activities						
Repayment of borrowings	(1,313,784)	(1,313,784)	(271,978)	(580,686)	308,708	(113.50%)
Payments for principal portion of lease liabilities	(37,483)	(37,483)	(12,938)	(13,758)	820	(6.34%)
Transfers to Reserve accounts	(2,418,051)	(2,418,051)	(1,617,949)	(2,955,244)	1,337,294	(82.65%)
	<u>(3,769,318)</u>	<u>(3,769,318)</u>	<u>(1,902,865)</u>	<u>(3,549,688)</u>	<u>1,646,823</u>	<u>86.54%</u>
Amount attributable to Financing Activities	8,252,741	8,992,741	(1,902,865)	(3,549,688)	1,646,823	86.54%
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the Financial Year	2,209,033	2,209,033	2,209,033	6,427,158	(4,218,125)	(190.95%)
Amount attributable to Operating Activities	5,967,654	5,927,654	30,205,607	31,401,960	(1,196,352)	(3.96%)
Amount attributable to Investing Activities	(16,431,380)	(17,131,380)	(1,124,703)	37,742	(1,162,444)	103.36%
Amount attributable to Financing Activities	8,252,741	8,992,741	(1,902,865)	(3,549,688)	1,646,823	(86.54%)
Municipal Surplus/(Deficit) Carried Forward	(1,952)	(1,952)	29,387,072	34,317,171	(4,930,099)	16.78%

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

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual	YTD	Variance	Variance
	\$	\$	\$	\$	\$	\$	%
Revenue							
Rates	32,234,786	32,234,786	31,759,786	31,705,805	53,981	-0.17%	
Operating grants, subsidies and contributions	4,328,720	4,328,720	583,690	680,750	(97,059)	16.63%	
Fees and charges	9,409,052	9,409,052	7,665,664	7,796,251	(130,588)	1.70%	
Interest earnings	1,878,000	1,878,000	493,348	682,951	(189,603)	38.43%	
Other revenue	383,581	383,581	87,134	153,866	(66,732)	76.59%	
	48,234,139	48,234,139	40,589,622	41,019,623	(430,001)	1.06%	
Expenses							
Employee costs	(24,416,339)	(24,416,339)	(6,034,561)	(5,863,773)	(170,789)	-2.83%	
Materials and contracts	(14,985,063)	(15,025,063)	(3,569,578)	(3,012,857)	(556,721)	-15.60%	
Utility charges	(1,303,765)	(1,303,765)	(293,596)	(290,236)	(3,360)	-1.14%	
Depreciation and amortisation	(15,505,653)	(15,505,653)	(3,914,488)	(3,916,455)	1,966	0.05%	
Insurance expenses	(599,236)	(599,236)	(299,619)	(282,084)	(17,535)	-5.85%	
Other expenditure	(608,391)	(608,391)	(176,308)	(162,150)	(14,158)	-8.03%	
Interest expenses	(353,691)	(353,691)	(10,352)	(17,690)	7,338	70.89%	
	(57,772,138)	(57,812,138)	(14,298,502)	(13,545,244)	(753,258)	-5.27%	
Subtotal	(9,537,999)	(9,577,999)	26,291,119	27,474,378	(1,183,259)	4.50%	
Non-operating grants, subsidies and contributions	35,486,258	36,307,338	1,321,497	2,688,717	(1,367,219)	103.46%	
Profit on asset disposals	108,659	108,659	0	0	0	No Bud	
Loss on asset disposals	(112,255)	(112,255)	0	0	0	No Bud	
Net Result	25,944,663	26,725,743	27,612,616	30,163,095	(2,550,478)	9.24%	
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	25,944,663	26,725,743	27,612,616	30,163,095	(2,550,478)	9.24%	

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

	Balance As At 1 July 2024	Balance As At 30 September 2024
Assets		
Current Assets		
Cash and cash equivalents	40,012,616	50,952,388
Trade and other receivables	4,750,742	22,756,270
Inventories	6,435	13,378
Prepayments	41,633	0
Total: Current Assets	44,811,426	73,722,036
Non Current Assets		
Trade and other receivables	290,121	290,121
Property, plant and equipment	52,674,212	52,995,896
Infrastructure	452,080,074	450,577,684
Intangible assets	2,007,886	1,929,642
Total: Non Current Assets	507,052,293	505,793,343
Total: Assets	551,863,719	579,515,379
Liabilities		
Current Liabilities		
Trade and other payables	(11,211,641)	(9,012,063)
Current portion of long-term borrowings	(3,892,227)	(3,581,996)
Provisions	(2,572,290)	(2,424,128)
Clearing accounts	0	(425,000)
Total: Current Liabilities	(17,676,158)	(15,443,187)
Non Current Liabilities		
Long-term borrowings	(1,779,499)	(1,501,036)
Provisions	(989,497)	(989,497)
Total: Non Current Liabilities	(2,768,997)	(2,490,533)
Total: Liabilities	(20,445,155)	(17,933,720)
NET ASSETS	531,418,564	561,581,659
Equity		
Current year retained surplus		(27,207,851)
Retained surplus	(189,318,010)	(189,318,010)
Reserves - cash backed	(24,600,336)	(27,555,580)
Revaluation surplus	(317,500,218)	(317,500,218)
Total: Equity	(531,418,564)	(561,581,659)

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

	Opening Balance	YTD Actuals
Current Assets		
Cash - Unrestricted	15,412,279	23,396,808
Cash - Restricted	0	0
Cash - Reserve	24,600,336	27,555,580
Receivables	4,792,375	22,756,270
Contract Assets	0	0
Inventories	6,435	13,378
Financial Assets	0	0
	<u>44,811,426</u>	<u>73,722,036</u>
Less: Current Liabilities		
Trade and Other Payables	10,797,485	8,987,001
Contract Liabilities	414,156	438,156
Borrowings and Leases	3,892,227	3,593,902
Provisions	2,572,290	2,424,128
	<u>17,676,158</u>	<u>15,443,187</u>
Net Current Assets	<u>27,135,268</u>	<u>58,278,849</u>
Less Cash - Reserves	24,600,336	27,555,580
Less Cash - Restricted	0	0
Add: Adjustment to NCA for current portion of:		
Borrowings and Leases	3,892,227	3,593,902
Net Current Asset Position	<u><u>6,427,158</u></u>	<u><u>34,317,171</u></u>

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

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance	Comment
			\$	\$	\$	\$	%	
Economic and Promotions								
80504	Byford Pump track	1,538,000	1,538,000	8,500	8,407	(93)	(1.10%)	
	Sub Total Economic and Promotions	1,538,000	1,538,000	8,500	8,407	(93)	(0.01%)	
Purchase/Sale of Land								
80562	Land Acquisition	800,000	1,500,000	0	0	-	No Bud	
	Sub Total Purchase/Sale of Land	800,000	1,500,000	0	0	-	0.00%	
Halls & Community Centres								
80012	Access and Inclusion Improvements to Facilities	70,000	70,000	5,000	4,650	(350)	(7.00%)	
80506	Scout Hall Fence Installation	31,700	31,700	0	0	-	No Bud	
	Sub Total Halls & Community Centres	101,700	101,700	5,000	4,650	(350)	(0.34%)	
Heritage								
80270	Old Railway Bridge Interpretation Art/Sign	0	0	0	30,000	30,000	No Bud	
	Sub Total Heritage	0	0	0	30,000	30,000	No Bud	
Operating Buildings								
80250	Depot Accommodation - Refurbishment	0	0	0	3,997	3,997	No Bud	
80283	Admin Building Revolvement - Stage 2	3,600,000	3,600,000	325,000	332,196	7,196	2.21%	
80445	Asphalt Works - Shire Depot	285,000	285,000	0	0	-	No Bud	
80460	Depot Refurbishment - Outdoor Canopy	0	0	0	60,634	60,634	No Bud	
80502	Council Chambers Upgrade	92,400	92,400	92,400	92,752	352	0.38%	
	Sub Total Operating Buildings	3,977,400	3,977,400	417,400	489,580	72,180	1.81%	
Sports Facilities								
80426	SJ Community Rec Centre - Solar PV system	150,000	150,000	0	0	-	No Bud	
	Sub Total Sports Facilities	150,000	150,000	0	0	-	0.00%	
Volunteer Brigade Buildings								
80304	Oakford Bushfire Brigade	2,260,000	2,260,000	11,000	11,705	705	6.41%	
80431	Byford Fire Station Changerooms	148,000	148,000	5,000	4,811	(189)	(3.78%)	
	Sub Total Volunteer Brigade Buildings	2,408,000	2,408,000	16,000	16,516	516	0.02%	
Other Buildings								
80512	Metronet Public Toilet Feasibility	119,037	119,037	0	0	-	No Bud	
	Sub Total Other Buildings	119,037	119,037	0	0	-	0.00%	
Facilities Renewal								
80275	Mundijong Landcare - Renewal	50,000	50,000	6,000	6,069	69	1.15%	
80302	Accessible Toilet Facilities at Jarrahdale Cemetery	0	0	0	8,186	8,186	No Bud	
80353	SJ Recreation Centre - Building Condition Defects	60,000	60,000	50	31	(19)	(37.54%)	
80394	Byford Kindy Refurbishment	147,660	147,660	0	0	-	No Bud	
80395	Landcare Building Refurbishment	25,000	25,000	0	0	-	No Bud	
80396	Mens Shed Upgrade	0	0	0	32,026	32,026	No Bud	
80398	Youth Services - Facility & Safety Upgrades	189,000	189,000	7,000	6,841	(159)	(2.27%)	
80400	SJ Community Rec Centre - Defect Repairs	260,000	260,000	0	0	-	No Bud	
80507	Septic Tank / Leach Drain Renewals	82,000	82,000	0	0	-	No Bud	
	Sub Total Facilities Renewal	813,660	813,660	13,050	53,153	40,103	4.93%	
Irrigation Renewal								
80514	Bore Renewal	105,000	105,000	0	0	-	No Bud	
	Sub Total Irrigation Renewal	105,000	105,000	0	0	-	0.00%	
Landscaping Renewal								

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2024 to 30 September 2024**

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance %	Comment
80459	Lefroy St Roadabout Landscaping	0	0	0	750	750	No Bud	
80462	Abernethy Road Landscaping	192,800	192,800	2,500	2,337	(163)	(6.52%)	
	Sub Total Landscaping Renewal	192,800	192,800	2,500	3,087	587	0.30%	
Park Development Construction								
80415	Keirnan Development - Stage 1A	7,260,000	7,260,000	80,000	87,235	7,235	9.04%	
80416	Byford Skate Park Stage 2	786,155	786,155	1,500	1,428	(72)	(4.79%)	
80501	Keirnan Park Netball Courts Stage 1C - Concept Design	153,000	153,000	19,000	19,062	62	0.33%	
80519	Percy Park - Shade Sail Install	22,100	22,100	0	0	-	No Bud	
80520	Kalimna Oval Lighting Project	454,666	454,666	0	0	-	No Bud	
	Sub Total Park Development Construction	8,675,921	8,675,921	100,500	107,726	7,226	0.08%	
Park Development Renewal								
80361	Whitby Falls Trail Path works	0	0	0	1,080	1,080	No Bud	
80424	Irrigation Renewal	0	0	0	27,398	27,398	No Bud	
80505	Gooralong Trails Precinct - Car Park Upgrade	750,000	750,000	37,000	37,388	388	1.05%	
80513	Mundijong Netball Courts Surface & Drain	123,350	123,350	0	0	-	No Bud	
80515	Bill Hicks - Shade Sails Upgrade	22,100	22,100	0	0	-	No Bud	
80516	Clem Kentish- Shade Sails Upgrade	14,900	14,900	0	0	-	No Bud	
	Sub Total Park Development Renewal	910,350	910,350	37,000	65,866	28,866	3.17%	
Play Equipment Renewal								
80517	Sunny Park Playground Renewal	67,100	67,100	0	0	-	No Bud	
80518	Percy Park Playground Renewal	87,500	87,500	0	0	-	No Bud	
	Sub Total Play Equipment Renewal	154,600	154,600	0	0	-	0.00%	
Drainage Renewel								
80538	Brady Street - Drainage upgrade (between Wanliss St & Forest)	55,040	55,040	1,000	970	(30)	(3.00%)	
	Sub Total Drainage Renewel	55,040	55,040	1,000	970	(30)	(0.05%)	
Black Spot - Federal								
80412	Kingsbury Drive (SLK 7- SLK 10)	0	0	0	45,272	45,272	No Bud	
80534	Karnup Road (SLK 6.64 - SLK 8.65)	465,165	465,165	22,250	24,258	2,008	9.02%	
	Sub Total Black Spot - Federal	465,165	465,165	22,250	69,530	47,280	10.16%	
Black Spot - State								
80535	Karnup Road (SLK 8.65 - SLK 11.15)	1,592,030	1,592,030	41,000	39,008	(1,992)	(4.86%)	
80536	Nicholson Road (SLK 0.46 - SLK 2.43)	1,523,460	1,523,460	34,000	33,653	(347)	(1.02%)	
	Sub Total Black Spot - State	3,115,490	3,115,490	75,000	72,661	(2,339)	(0.08%)	
Bridge Construction								
80215	Jarrahdale Road Bridge	4,067,733	4,067,733	0	0	-	No Bud	
	Sub Total Bridge Construction	4,067,733	4,067,733	0	0	-	0.00%	
Bridge Rehabilitation								
80531	Bridge Replacement, Oakford Bridge 187	1,468,550	1,468,550	0	0	-	No Bud	
	Sub Total Bridge Rehabilitation	1,468,550	1,468,550	0	0	-	0.00%	
Bus Shelters								
80218	New bus shelter program	38,110	38,110	2,000	2,044	44	2.18%	
	Sub Total Bus Shelters	38,110	38,110	2,000	2,044	44	0.11%	
Carpark Construction								
80537	Keysbrook - Elliot Road Water Stand Pipe Hard Stand	23,500	23,500	0	0	-	No Bud	
	Sub Total Carpark Construction	23,500	23,500	0	0	-	0.00%	

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

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance	Comment
			\$	\$	\$	\$	%	
Road Construction Minor Works								
80465	Electronic Signage	0	0	0	28,438	28,438		No Bud
	Sub Total Road Construction Minor Works	0	0	0	28,438	28,438		No Bud
Road Improvements								
80296	Upgrades of Roads - Orton	4,260,000	4,260,000	1,020,000	1,025,187	5,187	0.51%	
80297	Upgrades of Roads - Kargotich - Stage 1	3,110,000	3,110,000	45,000	45,008	8	0.02%	
80344	Upgrades of Roads - Kargotich - Stage 2	1,053,000	1,053,000	20,000	19,886	(114)	(0.57%)	
80345	Upgrades of Roads - Soldiers Road	0	0	0	52,281	52,281		No Bud
80409	Mundijong Road & King Rd Intersection	0	0	0	12,044	12,044		No Bud
80521	Upgrades of Roads - Kargotich - Stage 3	1,315,250	1,315,250	0	0	-		No Bud
80522	Upgrades of Roads - Orton - Stage 2	1,315,250	1,315,250	0	0	-		No Bud
80533	Mundijong Rd/Paterson St Roundabout	1,006,430	1,006,430	27,000	26,191	(809)	(3.00%)	
	Sub Total Road Improvements	12,059,930	12,059,930	1,112,000	1,180,597	68,597	0.57%	
Road Rehabilitation								
80453	Hopeland Road - A Rehabilitation	450,000	939,271	13,000	13,841	841	6.47%	
80454	Hopeland Road - B Rehabilitation	330,000	661,809	9,000	9,062	62	0.69%	
80523	Rowley Road (SLK 2.22 - SLK 2.60)	416,640	416,640	35,000	33,411	(1,589)	(4.54%)	
80524	Mundijong Road (SLK 3.94 - SLK 5.66)	1,338,250	1,338,250	23,000	22,237	(763)	(3.32%)	
80525	Larsen Road (SLK 0.0 - SLK 0.15)	149,940	149,940	20,000	16,811	(3,189)	(15.94%)	
80526	Karnup Rd - Richardson Rd Roundabout	631,340	631,340	30,000	27,117	(2,883)	(9.61%)	
80564	Tuart Road Base Repair	78,000	78,000	11,000	11,558	558	5.07%	
80565	Byford Meadows Dr - Bridge 5059	0	0	0	(0)	(0)		No Bud
	Sub Total Road Rehabilitation	3,394,170	4,215,250	141,000	134,037	(6,963)	(0.17%)	
Road Renewal								
80448	Gossage Road, Oldbury - Resurfacing	0	0	0	2,776	2,776		No Bud
80450	Baskerville Rd Mundijong - Resurfacing	0	0	0	2,404	2,404		No Bud
	Sub Total Road Renewal	0	0	0	5,180	5,180		No Bud
Streetlighting								
80307	Street Lighting - Richardson/Summerfield	36,662	36,662	0	5,335	5,335		No Bud
80408	Street Lighting - Abernethy & Hopkinson Rd intersection	48,046	48,046	0	485	485		No Bud
80446	Indigo Parkway	498,000	498,000	30,000	30,873	873	2.91%	
80469	Street Lights - Hopkinson/Rowley	24,815	24,815	0	0	-		No Bud
80471	Street Lights - Wright/Randell	26,862	26,862	0	728	728		No Bud
	Sub Total Streetlighting	634,385	634,385	30,000	37,421	7,421	1.17%	
Roads to Recovery								
80217	Road Safety Initiatives	85,000	85,000	12,500	7,015	(5,485)	(43.88%)	
80527	Gravel Re-sheet - Millars Rd	190,780	190,780	0	0	-		No Bud
80528	Gravel Re-sheet - Jarrah Rd	418,080	418,080	0	0	-		No Bud
80529	Medulla Rd- Jarrahdale- Jarrahglen	205,376	205,376	6,000	2,300	(3,700)	(61.67%)	
80530	Linton Street North Upgrade Culde Sac	162,996	162,996	6,000	7,513	1,513	25.21%	
	Sub Total Roads to Recovery	1,062,232	1,062,232	24,500	16,827	(7,673)	(0.72%)	
Footpath Construction								
80133	Footpath - PSP Soldiers Rd- Abernethy - Bishop Rd	2,450,000	2,450,000	40,000	39,671	(329)	(0.82%)	
	Sub Total Footpath Construction	2,450,000	2,450,000	40,000	39,671	(329)	(0.01%)	
Footpath Renewal								
80532	Clondyke Footpath Renewal Stage 2	194,000	194,000	0	0	-		No Bud
	Sub Total Footpath Renewal	194,000	194,000	0	0	-	0.00%	
Engineering Maintenance Plant								

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2024 to 30 September 2024**

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance %	Comment
80369	Boxtop - Replace 51079	20,000	20,000	0	0	-		No Bud
80370	Boxtop - Replace 51084	20,000	20,000	0	0	-		No Bud
	Sub Total Engineering Maintenance Plant	40,000	40,000	0	0	-	0.00%	
Parks Plant								
80440	Ausroad Patching Truck - Replace 51086	626,310	626,310	130,000	127,845	(2,155)	(1.66%)	
80442	New - Canopy - Ranger specific pod	26,369	26,369	0	0	-		No Bud
80443	New - Light Utility Vehicle - Playground Inspector	0	0	0	1,382	1,382		No Bud
80551	Truck - Replace 51057	105,000	105,000	0	0	-		No Bud
80552	Truck - Replace 51049	105,000	105,000	0	0	-		No Bud
80553	Truck - Replace 51000	105,000	105,000	0	0	-		No Bud
80554	Mower Trailer #1 - Replace 51048	23,000	23,000	0	0	-		No Bud
80555	Mower Trailer #2 - Replace 51068	23,000	23,000	0	0	-		No Bud
80556	Mower Trailer #3 - Replace 51024	23,000	23,000	0	0	-		No Bud
80557	Tractor - Replace 51051	80,000	80,000	0	0	-		No Bud
80558	Mower - Replace 51039	30,000	30,000	0	0	-		No Bud
80559	Trailer - Replace 51033	30,000	30,000	0	0	-		No Bud
80561	4 x 4 Tray Back Utility - Streetscapes	55,000	55,000	0	0	-		No Bud
	Sub Total Parks Plant	1,231,679	1,231,679	130,000	129,227	(773)	(0.06%)	
Other Plant & Equipment								
80258	Bobcat Trailer - Civil - Replace 51035	30,000	30,000	0	0	-		No Bud
80503	New Vehicle - Manager Waste and Fleet	55,000	55,000	0	0	-		No Bud
80539	SUV- Hybrid - Replace 51108	48,000	48,000	0	0	-		No Bud
80540	SUV- Hybrid - Replace 50026	45,000	45,000	0	0	-		No Bud
80541	Ute - Replace 50040	50,000	50,000	0	0	-		No Bud
80542	Ute - Replace 51117	50,000	50,000	0	0	-		No Bud
80543	Ute - Replace 51118	50,000	50,000	0	0	-		No Bud
80544	SUV - Hybrid - Replace 51112	45,000	45,000	0	0	-		No Bud
80545	Ute - Replace 51098	50,000	50,000	0	0	-		No Bud
80546	Ute - Replace 51111	50,000	50,000	0	0	-		No Bud
80547	Ute & toolbox - Replace 51105	55,000	55,000	0	0	-		No Bud
80548	SUV Hybrid - Replace 51114	48,000	48,000	0	0	-		No Bud
80549	SUV Hybrid - Replace 51121	45,000	45,000	0	0	-		No Bud
80550	Ute - Replace 51109	50,000	50,000	0	0	-		No Bud
80560	Small Plant and Equipment Replacement	25,000	25,000	0	1,012	1,012		No Bud
	Sub Total Other Plant & Equipment	696,000	696,000	0	1,012	1,012	0.15%	
IT capital								
80100	ICT Equipment	155,000	155,000	0	0	-		No Bud
	Sub Total IT capital	155,000	155,000	0	0	-	0.00%	
Software								
80019	ERP System Implementation	1,486,186	1,486,186	268,500	267,152	(1,348)	(0.50%)	
	Sub Total Software	1,486,186	1,486,186	268,500	267,152	(1,348)	(0.09%)	
	Total Capital Works	52,583,638	54,104,718	2,446,200	2,763,750	317,550	0.59%	

**Shire of Serpentine Jarrahdale
Reserve Movements
For the Period Ending 30 September 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	1,140,185	0	49,836	(75,000)	1,115,021	1,140,185	0	49,836	(75,000)	1,115,021	1,154,891	0	15,725	0	1,170,616
Briggs Park	100,483	0	4,594	0	105,077	100,483	0	4,594	0	105,077	101,744	0	1,385	0	103,129
Buildings Asset Management	921,327	0	21,535	(708,697)	234,165	921,327	0	21,535	(708,697)	234,165	945,054	0	12,868	0	957,922
Byford BMX Track	120,532	0	5,510	0	126,042	120,532	0	5,510	0	126,042	122,351	0	1,666	0	124,017
Byford Developer Contribution Fund	4,976,486	0	207,154	(778,820)	4,404,820	4,976,486	0	207,154	(778,820)	4,404,820	5,411,606	974,766	87,313	0	6,473,685
Car Parking	105,165	0	1,762	(100,000)	6,927	105,165	0	1,762	(100,000)	6,927	99,190	0	1,351	0	100,541
Community Facilities	8,273	0	378	0	8,651	8,273	0	378	0	8,651	13,695	0	186	0	13,881
Community Grants Reserve	102,270	99,000	7,299	(75,000)	133,569	102,270	99,000	7,299	(75,000)	133,569	245,335	99,000	4,689	0	349,024
Community Infrastructure Reserve	4,871,409	0	222,085	(145,365)	4,948,129	4,871,409	0	222,085	(145,365)	4,948,129	4,980,703	259,146	70,908	0	5,310,758
Drainage Asset Management	170,002	0	7,774	0	177,776	170,002	0	7,774	0	177,776	172,137	0	2,344	0	174,481
Emergency Management	252,661	0	11,550	0	264,211	252,661	0	11,550	0	264,211	255,833	0	3,484	0	259,317
Footpaths Asset Management	566,465	0	22,252	(150,000)	438,717	566,465	0	22,252	(150,000)	438,717	570,464	0	7,768	0	578,232
Fire Asset Management	4,585	55,000	2,722	0	62,307	4,585	55,000	2,722	0	62,307	7,080	55,000	845	0	62,925
Investment	788,661	50,000	38,337	0	876,998	788,661	50,000	38,337	(700,000)	176,998	798,688	50,000	11,556	0	860,244
Jarrahdale Communications Tower	323,023	46,801	15,342	(24,000)	361,166	323,023	46,801	15,342	(24,000)	361,166	268,838	0	3,661	0	272,499
Jarrahdale Community Infrastructure Reserve	55,025	0	2,515	0	57,540	55,025	0	2,515	0	57,540	55,716	0	759	0	56,474
Light Fleet & Plant Acquisition	1,072,418	845,000	38,824	(1,437,310)	518,932	1,072,418	845,000	38,824	(1,437,310)	518,932	1,413,727	845,000	30,756	0	2,289,484
Local Government Election Reserve	29,771	77,250	4,892	0	111,913	29,771	77,250	4,892	0	111,913	30,862	77,250	1,472	0	109,584
Miscellaneous Developer Contribution	579,550	0	26,490	0	606,040	579,550	0	26,490	0	606,040	586,826	0	7,990	0	594,817
Multi Use Trails	19,551	0	894	0	20,445	19,551	0	894	0	20,445	19,796	0	270	0	20,065
Mundijong Whitby Shire Contribution	237,282	0	10,645	(49,287)	198,640	237,282	0	10,645	(49,287)	198,640	244,651	0	3,331	0	247,982
Parks & Gardens Asset Management	162,905	0	7,446	0	170,351	162,905	0	7,446	0	170,351	164,950	0	2,246	0	167,196
Public Art	336,254	0	15,370	0	351,624	336,254	0	15,370	0	351,624	250,212	0	3,407	0	253,619
Rates Revaluation	30,578	40,000	3,225	0	73,803	30,578	40,000	3,225	0	73,803	30,935	40,000	966	0	71,901
Renewable Energy	36,481	0	1,667	0	38,148	36,481	0	1,667	0	38,148	36,939	0	503	0	37,442
Road and Bridge Asset Management	1,268,359	20,000	53,818	(531,217)	810,960	1,268,359	20,000	53,818	(531,217)	810,960	1,333,315	0	18,155	0	1,351,470
Serpentine Jarrahdale Locality Funding	30,145	0	1,376	0	31,521	30,145	0	1,376	0	31,521	30,524	0	416	0	30,939
Serpentine Jarrahdale Sporting Precinct	345,448	0	15,792	0	361,240	345,448	0	15,792	0	361,240	349,784	0	4,763	0	354,547
Tourism	13,714	0	626	0	14,340	13,714	0	626	0	14,340	13,887	0	189	0	14,076
Unspent Grants & Contributions	0	0	0	0	0	0	0	0	0	0	38	0	0	0	38
Waste	1,794,611	0	85,531	0	1,880,142	1,794,611	0	85,531	(40,000)	1,840,142	1,867,651	0	25,431	0	1,893,082
W. Mundijong Industrial DCF	728,444	0	33,210	(21,136)	740,518	728,444	0	33,210	(21,136)	740,518	739,191	0	10,065	0	749,256
Oakford Fire Station	528,625	0	19,140	(165,000)	382,765	528,625	0	19,140	(165,000)	382,765	528,175	0	7,192	0	535,367
ICT Reserve	917,919	100,000	24,189	(915,000)	127,108	917,919	100,000	24,189	(915,000)	127,108	929,440	100,000	14,017	0	1,043,457
Public Open Space	62,597	0	2,861	0	65,458	62,597	0	2,861	0	65,458	63,384	0	863	0	64,246
Total Reserves	23,453,666	1,418,051	1,000,000	(5,527,059)	20,344,658	23,453,666	1,418,051	1,000,000	(6,267,059)	19,604,658	24,600,336	2,585,163	370,081	0	27,555,580

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:

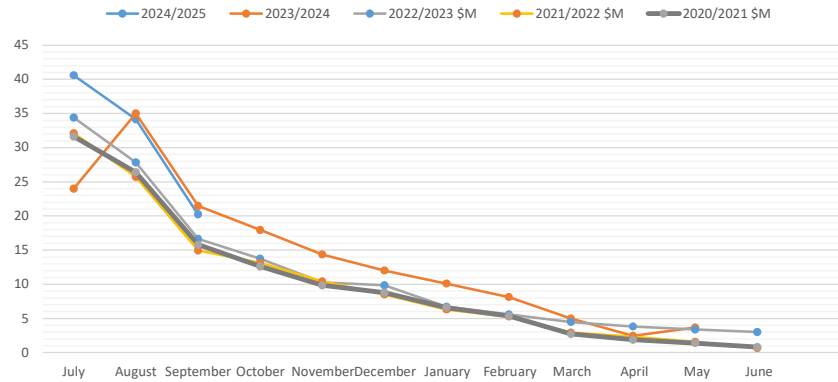
Name of Reserve	Purpose of the reserve
Administration Building Reserve	To provide for the employee accommodation requirements.
Briggs Park	To provide for the future Briggs Park development.
Buildings Asset Management Reserve	To provide funds for the upgrade, renewal, replacement and creation of new Shire 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

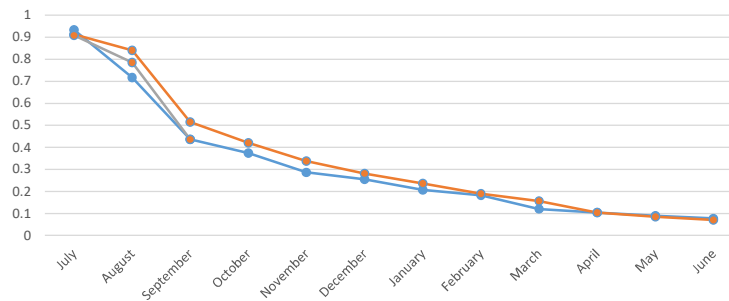
OUTSTANDING RATES REPORT

	Balances
RATES	17,987,317.91
ESL	992,512.02
POOLS	34,147.28
SANITATION	1,561,243.24
PREPAYMENTS	-613,411.73
Total	20,251,930
Less Deferred Rates	-290,121.06
BALANCE OF COLLECTIBLE RATES AS AT 30 SEPTEMBER 2024	19,961,809
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT 30 SEPTEMBER 2024	43.60%
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT 30 SEPTEMBER 2023	51.47%
TOTAL GRV VALUATIONS = \$243,885,752	TOTAL UV VALUATIONS = \$1,615,761,920

Outstanding Rates Revenue



% Outstanding Collectible Rates

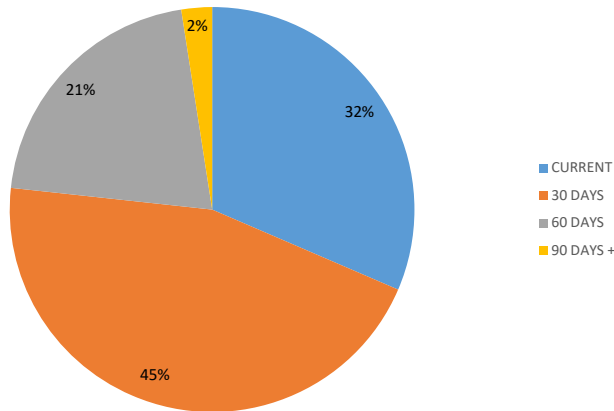


**Shire of Serpentine Jarrahdale
Sundry Debtors Report as at 30 September 2024**

SUMMARY OF OUTSTANDING DEBTOR DAYS

CURRENT	299,505
30 DAYS	430,776
60 DAYS	198,554
90 DAYS +	23,186
TOTAL	952,023

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. Debtor has entered into Payment Arrangement (as at 29/08/2024) to repay total amount by 30 June 2025. First instalment is late. Confirmed payment by 04/10/2024.

PROPOSED POSITION
Shire of Serpentine Jarrahdale

Schedule of Investments
As at 30 September 2024

Portfolio by Institution	Funds Invested	% of Portfolio	Acceptable Limit
Bendigo Bank	\$ 6,112,728.57	18.14%	20.00%
NAB	\$ 11,752,522.47	34.87%	45.00%
Westpac	\$ 15,001,550.14	44.51%	45.00%
Peel Infrastructure Holdings Pty Ltd	\$ 25.00	0.00%	N/A
Investment in Land	\$ 815,000.00	2.42%	N/A
Telstra Ltd	\$ 11,640.00	0.03%	35.00%
Total	\$ 33,703,466.18	100.00%	

Portfolio by Short Term Credit Rating	Funds Invested	% of Portfolio	Acceptable Limit
A-1+	\$ 26,754,072.61	79.38%	100.00%
A-2	\$ 6,112,728.57	18.14%	60.00%
Unrated	\$ 825,025.00	2.45%	N/A
Total	\$ 33,703,466.18	100.00%	

