



Monthly Financial Report November 2024

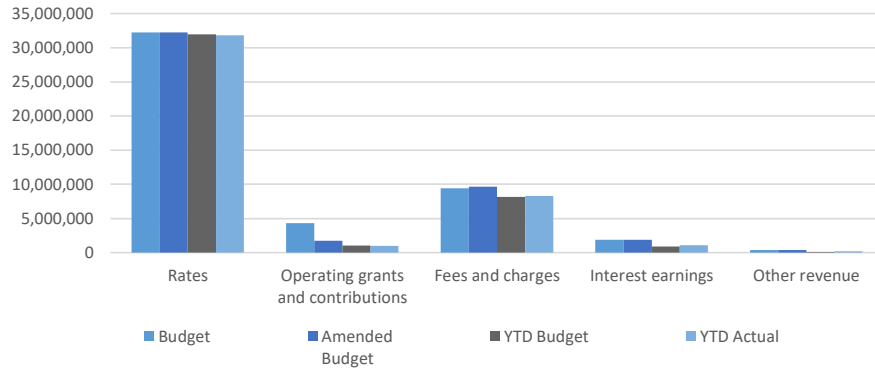


Table of Contents

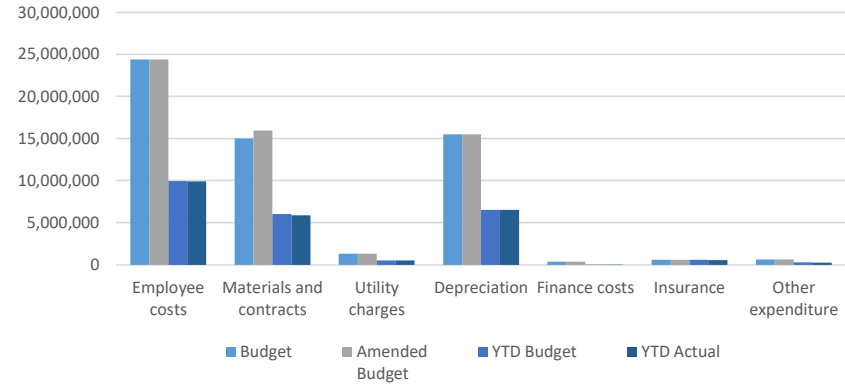
Financial Highlights	3
Statement of Financial Activity by Nature & Type	4
Statement of Comprehensive Income by Nature & Type	5
Statement of Net Current Assets	6
Statement of Financial Position	7
Capital Expenditure Report	8
Cash Backed Reserves Report	13
Outstanding Rates Report	15
Sundry Debtors Report	16
Schedule of Investments	17



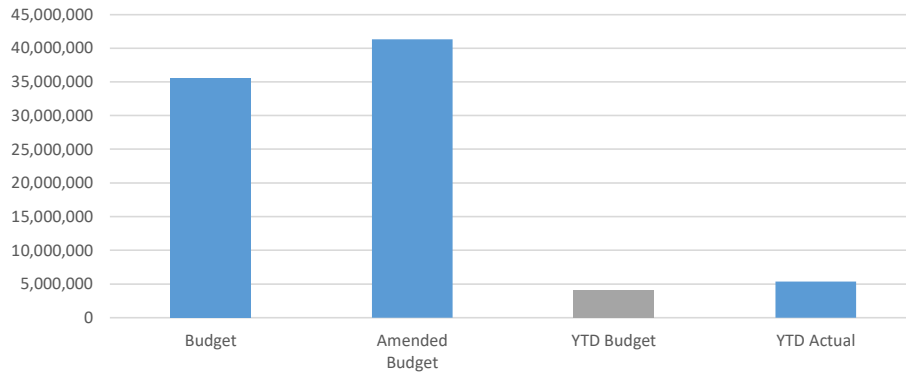
OPERATING REVENUE BY NATURE/TYPE



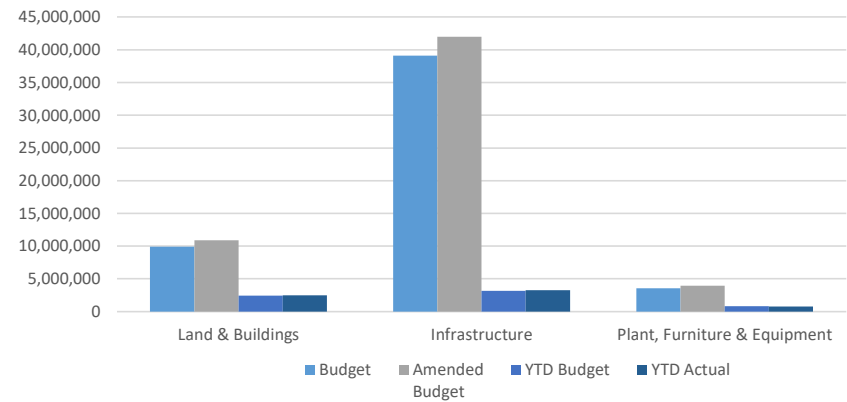
OPERATING EXPENDITURE BY NATURE/TYPE



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 November 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	31,949,786	31,838,964	110,822	(0.35%)
Operating grants, subsidies and contributions	4,328,720	1,734,147	1,009,409	964,686	44,723	(4.43%)
Fees and charges	9,409,052	9,659,472	8,167,087	8,279,084	(111,997)	1.37%
Interest earnings	1,878,000	1,878,000	886,679	1,091,797	(205,118)	23.13%
Other revenue	383,581	383,581	91,488	201,782	(110,294)	120.56%
Profit on Asset Disposal	108,659	108,659	0	0	0	No Bud
	48,342,798	45,998,645	42,104,449	42,376,313	(271,865)	0.65%
Expenses from Operating Activities						
Employee costs	(24,416,339)	(24,416,339)	(9,935,904)	(9,886,152)	(49,752)	0.50%
Materials and contracts	(14,985,063)	(15,921,078)	(6,000,146)	(5,880,134)	(120,011)	2.00%
Utility charges	(1,303,765)	(1,303,765)	(511,144)	(498,953)	(12,192)	2.39%
Depreciation	(15,505,653)	(15,505,653)	(6,512,714)	(6,533,116)	20,401	(0.31%)
Finance costs	(353,691)	(353,691)	(31,923)	(37,321)	5,398	(16.91%)
Insurance	(599,236)	(599,236)	(599,236)	(562,177)	(37,059)	6.18%
Other expenditure	(608,391)	(611,361)	(273,213)	(259,545)	(13,667)	5.00%
Loss on Asset Disposal	(112,255)	(112,255)	0	0	0	No Bud
	(57,884,393)	(58,823,378)	(23,864,279)	(23,657,398)	(206,881)	(0.87%)
Adjustments for Cash Budget Requirements						
Non-Cash Revenue and Expenses						
Non-Cash amounts excluded from operating activities	15,509,250	15,509,250	6,512,714	6,533,116	(20,401)	(0.31%)
Amount attributable to Operating Activities	5,967,654	2,684,516	24,752,884	25,252,031	(499,147)	2.02%
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital Grants, subsidies and contributions	35,486,258	41,350,626	4,060,226	5,376,793	(1,316,567)	(32.43%)
Proceeds from Disposal of Assets	394,000	672,512	184,512	179,851	4,661	2.53%
Proceeds on other loans and receivables - SSL	272,000	272,000	0	0	0	No Bud
	36,152,258	42,295,138	4,244,738	5,556,644	(1,311,906)	30.91%
Outflows from investing activities						
Purchase property, plant and equipment	(12,016,772)	(13,302,279)	(3,211,000)	(3,280,984)	69,984	(2.18%)
Purchase and construction of infrastructure	(40,566,866)	(43,486,288)	(3,248,334)	(3,242,044)	(6,290)	0.19%
	(52,583,638)	(56,788,567)	(6,459,334)	(6,523,028)	63,694	0.99%
Amount attributable to Investing Activities	(16,431,380)	(14,493,429)	(2,214,596)	(966,384)	(1,248,212)	(56.36%)
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	6,705,507	0	0	0	No Bud
	12,022,059	13,200,507	0	0	0	No Bud
Outflows from financing activities						
Repayment of borrowings	(1,313,784)	(1,622,503)	(723,783)	(723,773)	(10)	0.00%
Payments for principal portion of lease liabilities	(37,483)	(37,483)	(18,390)	(20,811)	2,421	(13.16%)
Transfers to Reserve accounts	(2,418,051)	(4,951,610)	(3,880,538)	(5,364,728)	1,484,190	(38.25%)
	(3,769,318)	(6,611,596)	(4,622,711)	(6,109,312)	1,486,600	32.16%
Amount attributable to Financing Activities	8,252,741	6,588,911	(4,622,711)	(6,109,312)	1,486,600	32.16%
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the Financial Year	2,209,033	5,218,050	5,218,050	6,427,158	(1,209,108)	(23.17%)
Amount attributable to Operating Activities	5,967,654	2,684,516	24,752,884	25,252,031	(499,147)	(2.02%)
Amount attributable to Investing Activities	(16,431,380)	(14,493,429)	(2,214,596)	(966,384)	(1,248,212)	56.36%
Amount attributable to Financing Activities	8,252,741	6,588,911	(4,622,711)	(6,109,312)	1,486,600	(32.16%)
Municipal Surplus/(Deficit) Carried Forward	(1,952)	(1,952)	23,133,626	24,603,493	(1,469,867)	6.35%

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

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Variance	Variance
	\$	\$	\$	\$	\$	%
Revenue						
Rates	32,234,786	32,234,786	31,949,786	31,838,964	110,822	-0.35%
Operating grants, subsidies and contributions	4,328,720	1,734,147	1,009,409	964,686	44,723	-4.43%
Fees and charges	9,409,052	9,659,472	8,167,087	8,279,084	(111,997)	1.37%
Interest earnings	1,878,000	1,878,000	886,679	1,091,797	(205,118)	23.13%
Other revenue	383,581	383,581	91,488	201,782	(110,294)	120.56%
	48,234,139	45,889,986	42,104,449	42,376,313	(271,865)	0.65%
Expenses						
Employee costs	(24,416,339)	(24,416,339)	(9,935,904)	(9,886,152)	(49,752)	-0.50%
Materials and contracts	(14,985,063)	(15,921,078)	(6,000,146)	(5,880,134)	(120,011)	-2.00%
Utility charges	(1,303,765)	(1,303,765)	(511,144)	(498,953)	(12,192)	-2.39%
Depreciation and amortisation	(15,505,653)	(15,505,653)	(6,512,714)	(6,533,116)	20,401	0.31%
Insurance expenses	(599,236)	(599,236)	(599,236)	(562,177)	(37,059)	-6.18%
Other expenditure	(608,391)	(611,361)	(273,213)	(259,545)	(13,667)	-5.00%
Interest expenses	(353,691)	(353,691)	(31,923)	(37,321)	5,398	16.91%
	(57,772,138)	(58,711,123)	(23,864,279)	(23,657,398)	(206,881)	-0.87%
Subtotal	(9,537,999)	(12,821,137)	18,240,170	18,718,915	(478,746)	2.62%
Non-operating grants, subsidies and contributions	35,486,258	41,350,626	4,060,226	5,376,793	(1,316,567)	32.43%
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	28,525,893	22,300,395	24,095,709	(1,795,313)	8.05%
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	28,525,893	22,300,395	24,095,709	(1,795,313)	8.05%

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

	Opening Balance	YTD Actuals
Current Assets		
Cash - Unrestricted	15,412,279	21,003,703
Cash - Restricted	0	0
Cash - Reserve	24,600,336	29,965,065
Receivables	4,792,375	16,583,988
Contract Assets	0	0
Inventories	6,435	16,457
Financial Assets	0	0
	<u>44,811,426</u>	<u>67,569,213</u>
Less: Current Liabilities		
Trade and Other Payables	10,797,485	10,303,150
Contract Liabilities	414,156	176,159
Borrowings and Leases	3,892,227	3,606,163
Provisions	2,572,290	2,521,346
	<u>17,676,158</u>	<u>16,606,817</u>
Net Current Assets	<u>27,135,268</u>	<u>50,962,395</u>
Less Cash - Reserves	24,600,336	29,965,065
Less Cash - Restricted	0	0
Add: Adjustment to NCA for current portion of:		
Borrowings and Leases	3,892,227	3,606,163
Net Current Asset Position	<u><u>6,427,158</u></u>	<u><u>24,603,493</u></u>

**Shire of Serpentine Jarrahdale
Statement of Financial Position
As at 30 November 2024**

	Balance As At 1 July 2024	Balance As At 30 November 2024
Assets		
Current Assets		
Cash and cash equivalents	40,012,616	50,968,768
Trade and other receivables	4,750,742	16,583,988
Inventories	6,435	16,457
Prepayments	41,633	0
Total: Current Assets	44,811,426	67,569,213
Non Current Assets		
Trade and other receivables	290,121	290,121
Property, plant and equipment	52,674,212	54,843,575
Infrastructure	452,080,074	449,878,144
Intangible assets	2,007,886	1,877,095
Total: Non Current Assets	507,052,293	506,888,936
Total: Assets	551,863,719	574,458,148
Liabilities		
Current Liabilities		
Trade and other payables	(11,211,641)	(10,483,081)
Current portion of long-term borrowings	(3,892,227)	(3,601,584)
Provisions	(2,572,290)	(2,521,346)
Clearing accounts	0	(807)
Total: Current Liabilities	(17,676,158)	(16,606,817)
Non Current Liabilities		
Long-term borrowings	(1,779,499)	(1,347,561)
Provisions	(989,497)	(989,497)
Total: Non Current Liabilities	(2,768,997)	(2,337,058)
Total: Liabilities	(20,445,155)	(18,943,875)
NET ASSETS	531,418,564	555,514,273
Equity		
Current year retained surplus		(18,730,980)
Retained surplus	(189,318,010)	(189,318,010)
Reserves - cash backed	(24,600,336)	(29,965,065)
Revaluation surplus	(317,500,218)	(317,500,218)
Total: Equity	(531,418,564)	(555,514,273)

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2024 to 30 November 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	1,584,800	10,500	12,225	1,725	16.42%	
	Sub Total Economic and Promotions	1,538,000	1,584,800	10,500	12,225	1,725	0.11%	
Purchase/Sale of Land								
80562	Land Acquisition	800,000	1,500,000	1,500,000	1,500,000	-	0.00%	
	Sub Total Purchase/Sale of Land	800,000	1,500,000	1,500,000	1,500,000	-	0.00%	
Halls & Community Centres								
80012	Access and Inclusion Improvements to Facilities	70,000	88,510	5,000	4,650	(350)	(7.00%)	
80506	Scout Hall Fence Installation	31,700	31,700	15,100	15,100	-	0.00%	
	Sub Total Halls & Community Centres	101,700	120,210	20,100	19,750	(350)	(0.29%)	
Heritage								
80270	Old Railway Bridge Interpretation Art/Sign	0	30,000	30,000	30,000	-	0.00%	
	Sub Total Heritage	0	30,000	30,000	30,000	-	0.00%	
Operating Buildings								
80250	Depot Accommodation - Refurbishment	0	0	0	3,997	3,997	No Bud	
80283	Admin Building Revlopment - Stage 2	3,600,000	3,638,630	415,000	421,379	6,379	1.54%	
80445	Asphalt Works - Shire Depot	285,000	281,405	24,000	23,927	(73)	(0.30%)	
80460	Depot Refurbishment - Outdoor Canopy	0	55,988	55,988	73,580	17,592	31.42%	
80502	Council Chambers Upgrade	92,400	92,400	92,400	92,752	352	0.38%	
80569	22KW EV Charger - Admin Building	0	13,348	0	0	-	No Bud	
	Sub Total Operating Buildings	3,977,400	4,081,771	587,388	615,636	28,248	0.69%	
Sports Facilities								
80426	SJ Community Rec Centre - Solar PV system	150,000	151,317	94,000	93,781	(219)	(0.23%)	
	Sub Total Sports Facilities	150,000	151,317	94,000	93,781	(219)	(0.14%)	
Volunteer Brigade Buildings								
80304	Oakford Bushfire Brigade	2,260,000	2,259,112	25,112	23,174	(1,938)	(7.72%)	
80431	Byford Fire Station Changerooms	148,000	153,226	20,000	19,889	(111)	(0.56%)	
	Sub Total Volunteer Brigade Buildings	2,408,000	2,412,338	45,112	43,063	(2,049)	(0.08%)	
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	4,580	4,580	11,440	6,860	149.77%	
80353	SJ Recreation Centre - Building Condition Defects	60,000	0	0	0	-	No Bud	
80394	Byford Kindy Refurbishment	147,660	147,660	0	373	373	No Bud	
80395	Landcare Building Refurbishment	25,000	25,000	0	662	662	No Bud	
80396	Mens Shed Upgrade	0	54,070	54,070	74,446	20,376	37.68%	
80398	Youth Services - Facility & Safety Upgrades	189,000	197,087	22,000	13,310	(8,690)	(39.50%)	
80400	SJ Community Rec Centre - Defect Repairs	260,000	318,010	73,000	66,206	(6,794)	(9.31%)	
80427	Health & Safety Corrective Actions	0	0	0	5,003	5,003	No Bud	
80507	Septic Tank / Leach Drain Renewals	82,000	82,000	0	0	-	No Bud	
	Sub Total Facilities Renewal	813,660	878,407	159,650	177,508	17,858	2.03%	
Irrigation Renewal								
80514	Bore Renewal	105,000	105,000	10,000	9,974	(26)	(0.26%)	
	Sub Total Irrigation Renewal	105,000	105,000	10,000	9,974	(26)	(0.02%)	

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

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance %	Comment
		\$	\$	\$	\$	\$	%	
Landscaping Renewal								
80459	Lefroy St Roadabout Landscaping	0	0	0	750	750		No Bud
80462	Abernethy Road Landscaping	192,800	185,970	4,000	4,999	999		24.97%
	Sub Total Landscaping Renewal	192,800	185,970	4,000	5,749	1,749		0.94%
Park Development Construction								
80415	Keirnan Development - Stage 1A	7,260,000	7,200,641	145,000	152,840	7,840		5.41%
80416	Byford Skate Park Stage 2	786,155	806,755	1,500	2,207	707		47.15%
80501	Keirnan Park Netball Courts Stage 1C - Concept Design	153,000	178,447	19,000	26,855	7,855		41.34%
80519	Percy Park - Shade Sail Install	22,100	22,100	0	0	-		No Bud
80520	Kalimna Oval Lighting Project	454,666	454,666	0	3,950	3,950		No Bud
	Sub Total Park Development Construction	8,675,921	8,662,609	165,500	185,852	20,352		0.23%
Park Development Renewal								
80205	Mundijong Oval - Fencing and Shelters	0	0	0	694	694		No Bud
80235	Keirnan Park Planning	0	0	0	253	253		No Bud
80349	Equine Trails Signage	0	2,082	0	0	-		No Bud
80359	Kittys Gorge Carpark Works	0	0	0	1,455	1,455		No Bud
80361	Whitby Falls Trail Path works	0	0	0	1,080	1,080		No Bud
80423	Parks and Playground Renewal	0	23,110	0	0	-		No Bud
80424	Irrigation Renewal	0	41,118	27,000	27,398	398		1.47%
80505	Gooralong Trails Precinct - Car Park Upgrade	750,000	744,710	63,000	53,644	(9,356)		(14.85%)
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	971,370	90,000	84,523	(5,477)		(0.56%)
Play Equipment Renewal								
80299	Claire Morris Reserve Park - Renewal	0	16,353	0	0	-		No Bud
80517	Sunry 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	170,953	0	0	-		0.00%
Drainage Renewel								
80202	Drainage Renewal	0	17,619	0	0	-		No Bud
80293	Culvert Renewal - Elliot Road (SK 5.806)	0	16,672	0	0	-		No Bud
80294	Culvert Renewal - Elliot Road (SK 8.352)	0	25,414	0	0	-		No Bud
	Sub Total Drainage Renewel	0	59,705	0	0	-		0.00%
Drainage Renewel								
80538	Brady Street - Drainage upgrade (between Wanliss St & Foresl	55,040	55,040	5,700	5,743	43		0.76%
	Sub Total Drainage Renewel	55,040	55,040	5,700	5,743	43		0.08%
Black Spot - Federal								
80411	Mundijong Road (SLK 5.62- SLK 7.32)	0	0	0	243	243		No Bud
80412	Kingsbury Drive (SLK 7- SLK 10)	0	101,502	51,000	52,473	1,473		2.89%
80534	Karnup Road (SLK 6.64 - SLK 8.65)	465,165	465,165	33,250	37,829	4,579		13.77%
	Sub Total Black Spot - Federal	465,165	566,667	84,250	90,544	6,294		1.11%
Black Spot - State								
80535	Karnup Road (SLK 8.65 - SLK 11.15)	1,592,030	1,592,030	68,500	65,290	(3,210)		(4.69%)
80536	Nicholson Road (SLK 0.46 - SLK 2.43)	1,523,460	1,523,460	94,000	85,562	(8,438)		(8.98%)
	Sub Total Black Spot - State	3,115,490	3,115,490	162,500	150,852	(11,648)		(0.37%)
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%

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

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance	Comment
			\$	\$	\$	\$	%	
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	3,499	1,499	74.93%	
	Sub Total Bus Shelters	38,110	38,110	2,000	3,499	1,499	3.93%	
Carpark Construction								
80537	Keysbrook - Elliot Road Water Stand Pipe Hard Stand	23,500	23,500	7,075	1,243	(5,832)	(82.43%)	
	Sub Total Carpark Construction	23,500	23,500	7,075	1,243	(5,832)	(24.82%)	
Road Construction Minor Works								
80465	Electronic Signage	0	87,900	28,000	28,438	438	1.56%	
	Sub Total Road Construction Minor Works	0	87,900	28,000	28,438	438	0.50%	
Road Improvements								
80282	Jarrahdale Hub	0	0	0	6,733	6,733		No Bud
80296	Upgrades of Roads - Orton	4,260,000	4,273,379	1,070,000	1,072,317	2,317	0.22%	
80297	Upgrades of Roads - Kargotich - Stage 1	3,110,000	3,338,456	60,000	59,740	(260)	(0.43%)	
80344	Upgrades of Roads - Kargotich - Stage 2	1,053,000	1,023,693	580,000	580,961	961	0.17%	
80345	Upgrades of Roads - Soldiers Road	0	895,281	330,000	329,033	(967)	(0.29%)	
80409	Mundijong Road & King Rd Intersection	0	25,642	15,000	19,139	4,139	27.59%	
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	33,203	6,203	22.97%	
	Sub Total Road Improvements	12,059,930	13,193,381	2,082,000	2,101,127	19,127	0.14%	
Road Rehabilitation								
80453	Hopeland Road - A Rehabilitation	450,000	946,704	34,000	41,897	7,897	23.23%	
80454	Hopeland Road - B Rehabilitation	330,000	649,801	29,000	35,390	6,390	22.04%	
80523	Rowley Road (SLK 2.22 - SLK 2.60)	416,640	416,640	46,250	50,719	4,469	9.66%	
80524	Mundijong Road (SLK 3.94 - SLK 5.66)	1,338,250	1,398,059	69,309	62,417	(6,892)	(9.94%)	
80525	Larsen Road (SLK 0.0 - SLK 0.15)	149,940	149,940	20,000	28,451	8,451	42.25%	
80526	Karnup Rd - Richardson Rd Roundabout	631,340	631,340	60,000	54,395	(5,605)	(9.34%)	
80564	Tuart Road Base Repair	78,000	78,000	78,000	79,619	1,619	2.08%	
80565	Byford Meadows Dr - Bridge 5059	0	0	0	(0)	(0)		No Bud
80567	Rowley Rd (B) Single Causeway - Appaloosa Ave to Hilbert Rd	0	294,480	0	0	-		No Bud
80568	Hopkinson Rd Single C'Way - Gossage Rd to Northern Bounds	0	150,000	0	5,911	5,911		No Bud
	Sub Total Road Rehabilitation	3,394,170	4,714,964	336,559	358,798	22,239	0.47%	
Road Renewal								
80201	Gravel Resheet	0	70,280	0	0	-		No Bud
80448	Gossage Road, Oldbury - Resurfacing	0	0	0	2,776	2,776		No Bud
80449	Tuart Road, Oakford - Resurfacing	0	5,568	0	0	-		No Bud
80450	Baskerville Rd Mundijong - Resurfacing	0	2,808	2,808	2,404	(404)	(14.40%)	
	Sub Total Road Renewal	0	78,656	2,808	5,180	2,372	3.02%	
Streetlighting								
80307	Street Lighting - Richardson/Summerfield	36,662	35,749	9,166	5,820	(3,346)	(36.50%)	
80408	Street Lighting - Abernethy & Hopkinson Rd intersection	48,046	47,632	2,000	2,533	533	26.63%	
80446	Indigo Parkway	498,000	498,526	30,526	30,873	347	1.14%	
80469	Street Lights - Hopkinson/Rowley	24,815	23,491	0	728	728		No Bud
80471	Street Lights - Wright/Randell	26,862	25,398	2,000	1,940	(60)	(3.00%)	
	Sub Total Streetlighting	634,385	630,796	43,692	41,893	(1,799)	(0.29%)	

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

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance %	Comment
			\$	\$	\$	\$	%	
Streetscape Construction								
80391	Fire Danger Signs	0	31,433	0	0	-		No Bud
	Sub Total Streetscape Construction	0	31,433	0	0	-	0.00%	
Roads to Recovery								
80217	Road Safety Initiatives	85,000	70,679	18,750	18,742	(8)	(0.04%)	
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	30,500	32,894	2,394	7.85%	
80530	Linton Street North Upgrade Culde Sac	162,996	162,996	36,500	27,026	(9,474)	(25.96%)	
	Sub Total Roads to Recovery	1,062,232	1,047,911	85,750	78,662	(7,088)	(0.68%)	
Footpath Construction								
80133	Footpath - PSP Soldiers Rd- Abernethy - Bishop Rd	2,450,000	2,438,044	80,000	79,996	(4)	(0.01%)	
	Sub Total Footpath Construction	2,450,000	2,438,044	80,000	79,996	(4)	(0.00%)	
Footpath Renewal								
80203	Footpath Renewal	0	31,816	0	0	-		No Bud
80532	Clondyke Footpath Renewal Stage 2	194,000	194,000	0	1,243	1,243		No Bud
	Sub Total Footpath Renewal	194,000	225,816	0	1,243	1,243	0.55%	
Engineering Maintenance Plant								
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								
80389	Dual Cab Ute, 1000L spray tank and boom spray rig 4WD - Ne	0	34,527	0	0	-		No Bud
80440	Aurooad 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	1,266,206	130,000	129,227	(773)	(0.06%)	
Other Plant & Equipment								
80258	Bobcat Trailer - Civil - Replace 51035	30,000	30,000	0	0	-		No Bud
80371	People Mover - Replace 51143	0	50,000	0	0	-		No Bud
80473	New Vehicle - Executive Manager Operations	0	70,000	0	0	-		No Bud
80503	New Vehicle - Manager Waste and Fleet	55,000	55,000	55,000	51,047	(3,953)	(7.19%)	
80539	SUV- Hybrid - Replace 51108	48,000	48,000	0	0	-		No Bud
80540	SUV- Hybrid - Replace 50026	45,000	45,000	15,000	11,621	(3,379)	(22.52%)	
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	15,000	11,621	(3,379)	(22.52%)	
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

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

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance %	Comment
			\$	\$	\$	\$	%	
80548	SUV Hybrid - Replace 51114	48,000	48,000	40,000	39,181	(819)	(2.05%)	
80549	SUV Hybrid - Replace 51121	45,000	45,000	15,000	11,621	(3,379)	(22.52%)	
80550	Ute - Replace 51109	50,000	50,000	0	0	-	No Bud	
80560	Small Plant and Equipment Replacement	25,000	25,000	10,000	6,474	(3,526)	(35.26%)	
	Sub Total Other Plant & Equipment	696,000	816,000	150,000	131,567	(18,433)	(2.26%)	
IT capital								
80100	ICT Equipment	155,000	155,000	155,000	158,484	3,484	2.25%	
	Sub Total IT capital	155,000	155,000	155,000	158,484	3,484	2.25%	
Software								
80019	ERP System Implementation	1,486,186	1,593,883	387,750	378,470	(9,280)	(2.39%)	
	Sub Total Software	1,486,186	1,593,883	387,750	378,470	(9,280)	(0.58%)	
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%	
	Total Capital Works	52,583,638	56,788,567	6,459,334	6,523,028	63,694	0.11%	

**Shire of Serpentine Jarrahdale
Reserve Movements
For the Period Ending 30 November 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	24,052	0	1,178,943
Briggs Park	100,483	0	4,594	0	105,077	100,483	0	4,594	0	105,077	101,744	0	2,119	0	103,863
Buildings Asset Management	921,327	0	21,535	(708,697)	234,165	921,327	0	21,535	(722,125)	220,737	945,054	0	19,682	0	964,736
Byford BMX Track	120,532	0	5,510	0	126,042	120,532	0	5,510	0	126,042	122,351	0	2,548	0	124,899
Byford Developer Contribution Fund	4,976,486	0	207,154	(778,820)	4,404,820	4,976,486	974,766	207,154	(801,346)	5,357,060	5,411,606	2,093,288	141,316	0	7,646,209
Car Parking	105,165	0	1,762	(100,000)	6,927	105,165	0	1,762	(93,170)	13,757	99,190	0	2,066	0	101,256
Community Facilities	8,273	0	378	0	8,651	8,273	0	378	(4,580)	4,071	13,695	0	284	0	13,980
Community Grants Reserve	102,270	99,000	7,299	(75,000)	133,569	102,270	99,000	7,299	(118,945)	89,624	245,335	99,000	7,171	0	351,506
Community Infrastructure Reserve	4,871,409	0	222,085	(145,365)	4,948,129	4,871,409	259,146	222,085	(145,365)	5,207,275	4,980,703	479,265	110,249	0	5,570,217
Drainage Asset Management	170,002	0	7,774	0	177,776	170,002	0	7,774	0	177,776	172,137	0	3,585	0	175,722
Emergency Management	252,661	0	11,550	0	264,211	252,661	0	11,550	0	264,211	255,833	0	5,328	0	261,161
Footpaths Asset Management	566,465	0	22,252	(150,000)	438,717	566,465	0	22,252	(150,000)	438,717	570,464	0	11,881	0	582,345
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	1,293	0	63,373
Investment	788,661	50,000	38,337	0	876,998	788,661	50,000	38,337	(700,000)	176,998	798,688	50,000	17,675	0	866,363
Jarrahdale Communications Tower	323,023	46,801	15,342	(24,000)	361,166	323,023	46,801	15,342	(44,000)	341,166	268,838	0	5,599	0	274,437
Jarrahdale Community Infrastructure Reserve	55,025	0	2,515	0	57,540	55,025	0	2,515	0	57,540	55,716	0	1,160	0	56,876
Light Fleet & Plant Acquisition	1,072,418	845,000	38,824	(1,437,310)	518,932	1,072,418	845,000	38,824	(1,626,837)	329,405	1,413,727	845,000	47,041	0	2,305,769
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	2,252	0	110,363
Miscellaneous Developer Contribution	579,550	0	26,490	0	606,040	579,550	0	26,490	0	606,040	586,826	0	12,221	0	599,048
Multi Use Trails	19,551	0	894	0	20,445	19,551	0	894	0	20,445	19,796	0	412	0	20,208
Mundijong Whitby Shire Contribution	237,282	0	10,645	(49,287)	198,640	237,282	859,211	10,645	(49,287)	1,057,851	244,651	859,211	11,207	0	1,115,069
Parks & Gardens Asset Management	162,905	0	7,446	0	170,351	162,905	0	7,446	0	170,351	164,950	0	3,435	0	168,386
Public Art	336,254	0	15,370	0	351,624	336,254	0	15,370	(10,000)	341,624	250,212	0	5,211	0	255,423
Rates Revaluation	30,578	40,000	3,225	0	73,803	30,578	40,000	3,225	0	73,803	30,935	40,000	1,477	0	72,412
Renewable Energy	36,481	0	1,667	0	38,148	36,481	0	1,667	0	38,148	36,939	0	769	0	37,709
Road and Bridge Asset Management	1,268,359	20,000	53,818	(531,217)	810,960	1,268,359	460,436	53,818	(679,377)	1,103,236	1,333,315	0	27,768	0	1,361,083
Serpentine Jarrahdale Locality Funding	30,145	0	1,376	0	31,521	30,145	0	1,376	0	31,521	30,524	0	636	0	31,159
Serpentine Jarrahdale Sporting Precinct	345,448	0	15,792	0	361,240	345,448	0	15,792	0	361,240	349,784	0	7,285	0	357,069
Tourism	13,714	0	626	0	14,340	13,714	0	626	0	14,340	13,887	0	289	0	14,176
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	38,896	0	1,906,547
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	15,394	0	754,585
Oakford Fire Station	528,625	0	19,140	(165,000)	382,765	528,625	0	19,140	(158,112)	389,653	528,175	0	11,000	0	539,175
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	21,439	0	1,050,879
Public Open Space	62,597	0	2,861	0	65,458	62,597	0	2,861	0	65,458	63,384	0	1,320	0	64,703
Operations Optimisation	752,462	85,000	33,359	(351,227)	519,594	752,462	85,000	33,359	(351,227)	519,594	762,724	85,000	17,655	0	865,379
Total Reserves	23,453,666	1,418,051	1,000,000	(5,527,059)	20,344,658	23,453,666	3,951,610	1,000,000	(6,705,507)	21,699,769	24,600,336	4,783,014	581,715	0	29,965,065

Shire of Serpentine Jarrahdale

Cash Back Reserve Purpose Descriptions

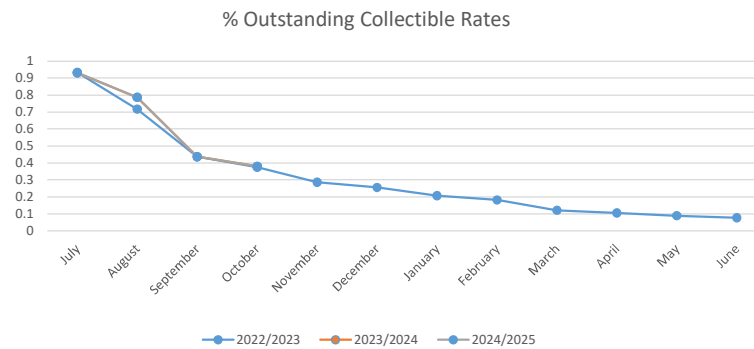
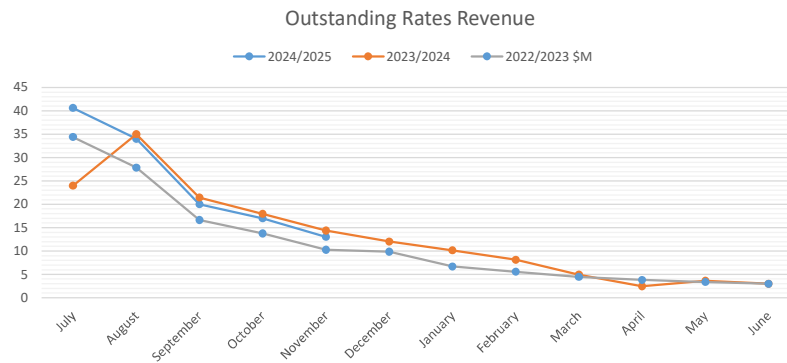
In accordance with Council resolutions in relation to each reserve account, the purpose for which each reserves is set aside is as follows:

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	11,655,848.22
ESL	587,213.78
POOLS	12,730.13
SANITATION	771,209.94
PREPAYMENTS	-935,038.17
Total	12,382,085
Less Deferred Rates	-290,121.06
BALANCE OF COLLECTIBLE RATES AS AT 30 NOVEMBER 2024	12,091,964
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT 30 NOVEMBER 2024	29.79%
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT 30 NOVEMBER 2023	33.73%
TOTAL GRV VALUATIONS = \$246,687,114	TOTAL UV VALUATIONS = \$1,586,936,420

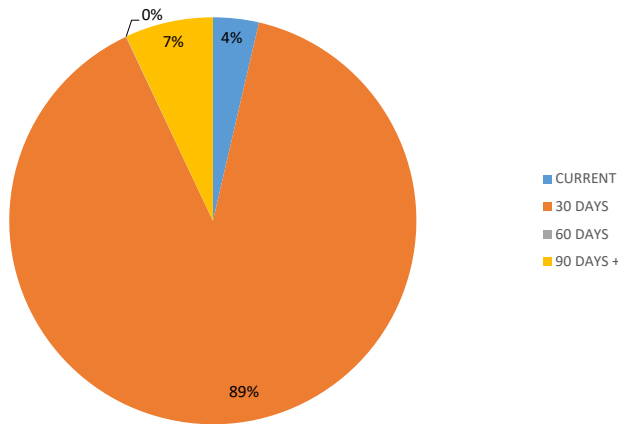


Shire of Serpentine Jarrahdale
Sundry Debtors Report as at 30 November 2024

SUMMARY OF OUTSTANDING DEBTOR DAYS

CURRENT	89,624
30 DAYS	2,203,443
60 DAYS	153
90 DAYS +	172,892
TOTAL	2,466,112

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 installment is late. Officers are following up on this.
10810	\$ 75,000.00	Infringement	Debtor has entered into Payment Arrangement (as at 17/07/2024) to repay total amount by 31 Jan 2025.
10811	\$ 75,000.00	Infringement	Debtor has entered into Payment Arrangement (as at 17/07/2024) to repay total amount by 31 Jan 2025.

PROPOSED POSITION
Shire of Serpentine Jarrahdale

Schedule of Investments
As at 30 November 2024

Portfolio by Institution	Funds Invested	% of Portfolio	Acceptable Limit
Bendigo Bank	\$ 6,214,069.66	19.54%	20.00%
Byford & Districts Community Development Services Ltd	\$ 10,000.00	0.03%	45.00%
NAB	\$ 10,752,522.47	33.81%	45.00%
Westpac	\$ 14,000,000.00	44.02%	45.00%
Peel Infrastructure Holdings Pty Ltd	\$ 25.00	0.00%	N/A
Investment in Land	\$ 815,000.00	2.56%	N/A
Telstra Ltd	\$ 11,820.00	0.04%	35.00%
Total	\$ 31,803,437.13	100.00%	

Portfolio by Short Term Credit Rating	Funds Invested	% of Portfolio	Acceptable Limit
A-1+	\$ 24,752,522.47	77.83%	100.00%
A-1	\$ 11,820.00	0.04%	100.00%
A-2	\$ 6,214,069.66	19.54%	60.00%
Unrated	\$ 825,025.00	2.59%	N/A
Total	\$ 31,803,437.13	100.00%	

