



Monthly Financial Report August 2017



Shire of
Serpentine
Jarrahdale

connect
with us

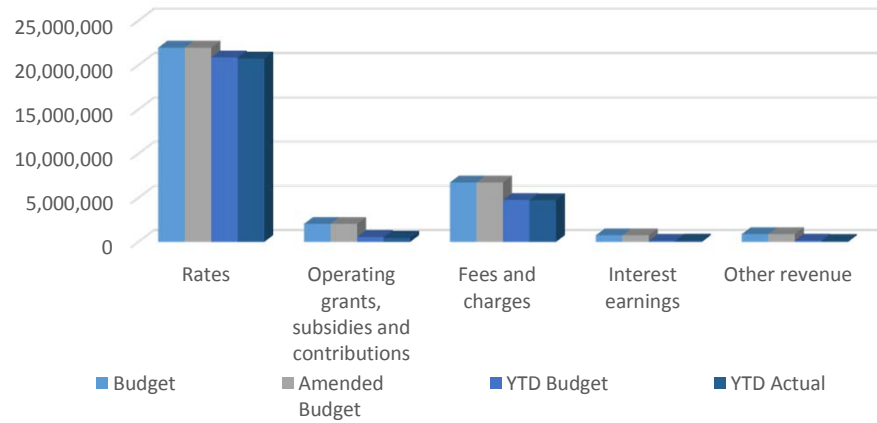


sjshire.wa.gov.au

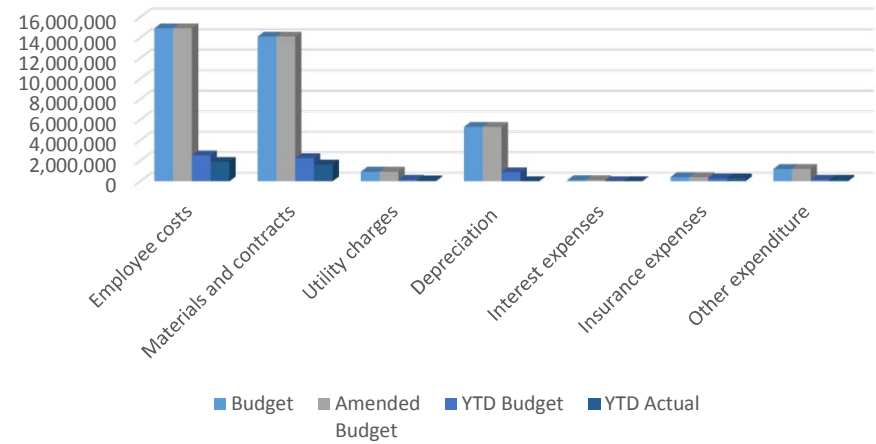
Table of Contents

Financial Highlights	3
Statement of Financial Activity by Nature/Type	5
Statement of Financial Activity by Program	6
Statement of Net Current Assets	7
Grants, Subsidies & Contributions Register	8
Capital Expenditure Report	9
Cash Backed Reserves Report	11
Restricted Cash Report	13
Loans Schedule	14
Outstanding Rates Report	15
Sundry Debtors Report	16
Schedule of Investements	17
Variance Reports	19

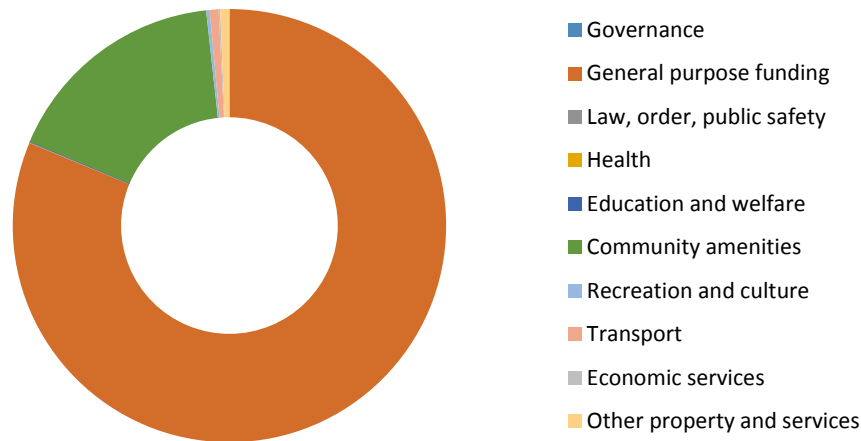
OPERATING REVENUE BY NATURE/TYPE



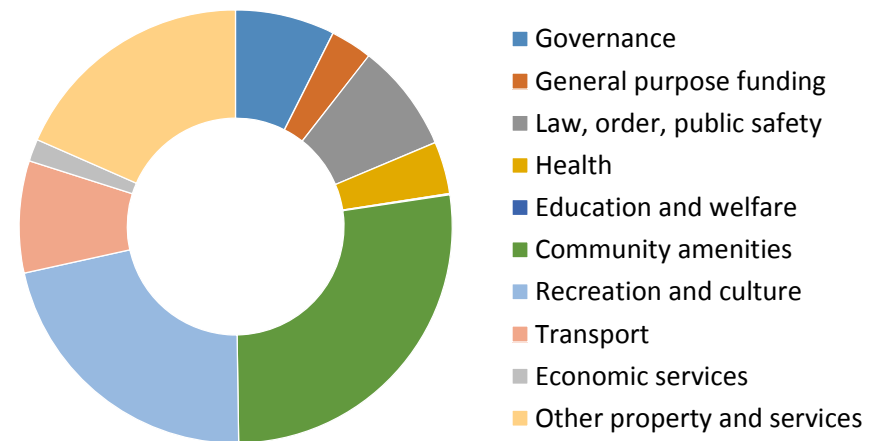
OPERATING EXPENDITURE BY NATURE/TYPE



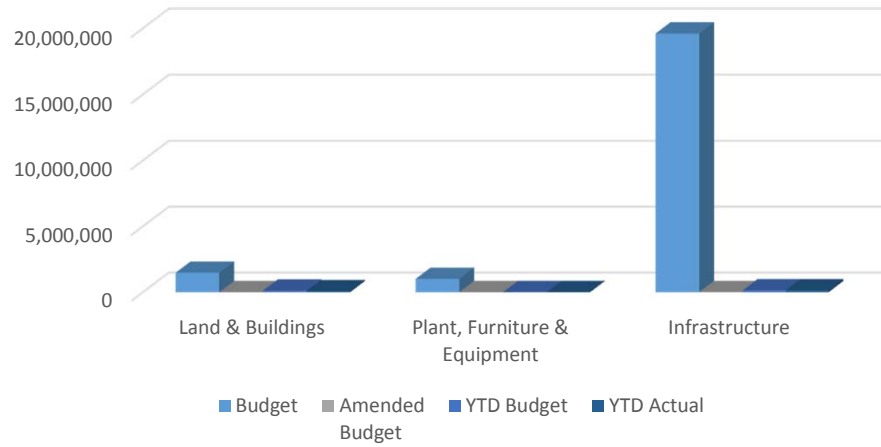
OPERATING INCOME BY PROGRAM



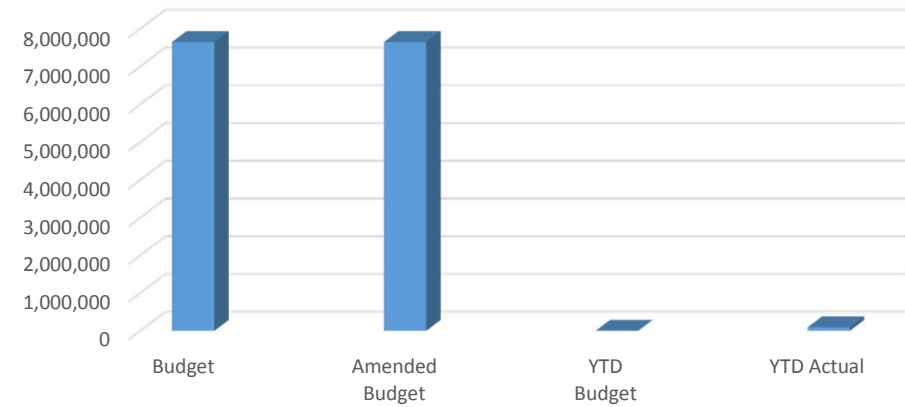
OPERATING EXPENDITURE BY PROGRAM



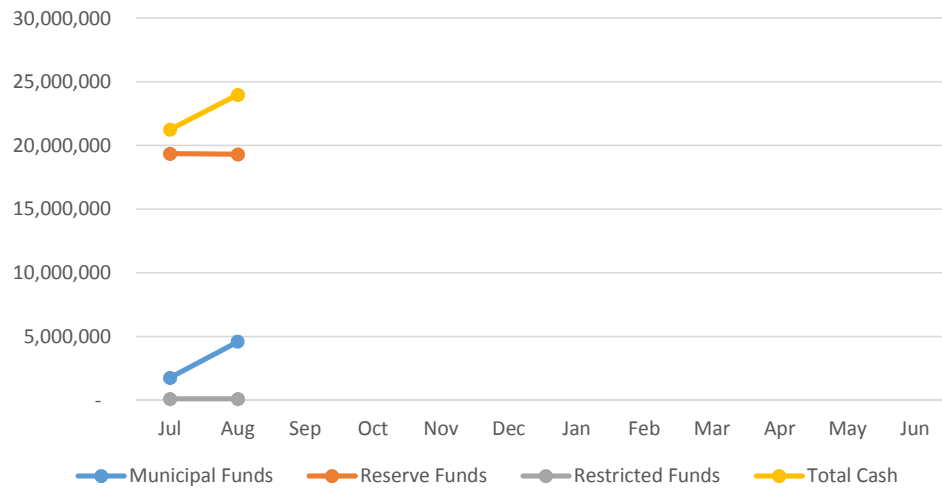
CAPITAL EXPENDITURE



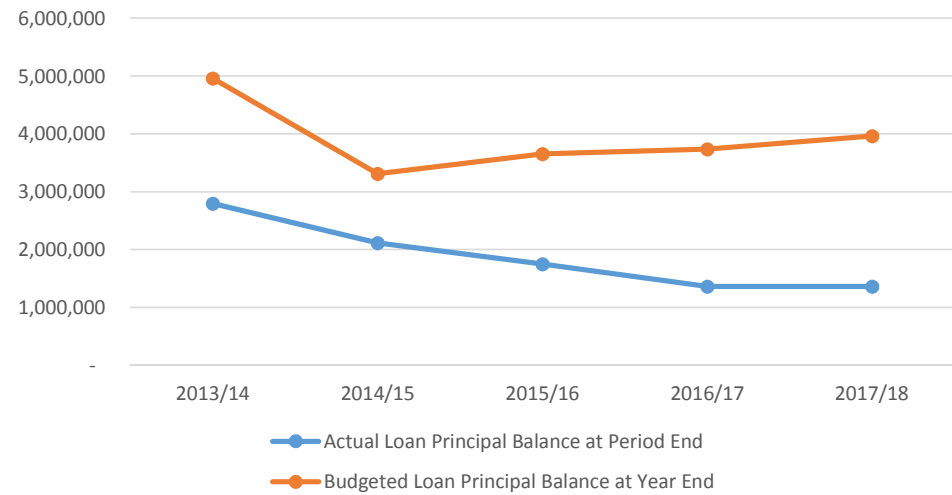
NON OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS



CASH



DEBT BALANCE



SHIRE OF SERPENTINE JARRAHDALE

STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE

	Budget 2017/18	YTD Budget as at 31/08/2017	YTD Actual as at 31/08/2017	Variance to YTD Budget
	\$	\$	\$	%
REVENUE				
Rates	21,965,297	20,866,965	20,726,710	-0.67%
Operating grants, subsidies and contributions	2,051,123	564,659	471,193	-16.55%
Fees and charges	6,744,274	4,746,336	4,736,953	-0.20%
Interest earnings	754,000	125,662	152,888	21.67%
Other revenue	871,067	154,748	102,423	-33.81%
	32,385,761	26,458,370	26,190,167	-1.01%
EXPENSES				
Employee costs	(14,904,524)	(2,521,241)	(1,887,068)	-25.15%
Materials and contracts	(14,102,794)	(2,243,765)	(1,629,395)	-27.38%
Utility charges	(934,423)	(155,132)	(90,898)	-41.41%
Depreciation on non-current assets	(5,305,661)	(884,244)	0	-100.00%
Interest expenses	(118,161)	0	0	0.00%
Insurance expenses	(411,915)	(274,629)	(282,902)	3.01%
Other expenditure	(1,205,723)	(162,444)	(143,347)	-11.76%
	(36,983,203)	(6,241,454)	(4,033,610)	-35.37%
	(4,597,441)	20,216,916	22,156,557	9.59%
Profit on asset disposals	49,686	0	0	0.00%
Loss on asset disposals	(27,788)	0	0	0.00%
NET RESULT	(4,575,542)	20,216,916	22,156,557	9.59%
OPERATING ACTIVITIES EXCLUDED FROM BUDGET				
Profit on asset disposals	(49,686)	0	0	0.00%
Loss on asset disposals	27,788	0	0	0.00%
Depreciation and amortisation on assets	5,305,661	884,244	0	-100.00%
Amount attributable to operating activities excluded from budget	5,283,763	884,244	0	-100.00%
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	7,646,905	4,000	93,998	2249.95%
Proceeds from disposal of assets	449,000	0	0	0.00%
Purchase property, plant and equipment	(2,484,274)	(116,679)	(75,488)	-35.30%
Purchase and construction of infrastructure	(19,610,703)	(142,698)	(140,230)	-1.73%
Amount attributable to investing activities	(13,999,072)	(255,377)	(121,719)	-52.34%
FINANCING ACTIVITIES				
Repayment of debentures	(547,756)	0	0	0.00%
Proceeds from new debentures	2,761,924	0	0	0.00%
Revaluation of financial assets	0	0	0	0.00%
Transfers (to)/from cash backed reserves (Restricted assets)	8,336,688	0	(9,211)	0.00%
Transfers (to)/from restricted cash (Municipal)	0	0	(115)	0.00%
Amount attributable to financing activities	10,550,856	0	(9,326)	0.00%
MUNICIPAL SURPLUS / (DEFICIT) BROUGHT FORWARD 1 JULY 2017	2,735,736	2,735,736	3,177,179	16.14%
MUNICIPAL SURPLUS / (DEFICIT) CARRIED FORWARD 31 AUGUST 2017	(4,259)	23,581,518	25,202,690	6.87%

SHIRE OF SERPENTINE JARRAHDALE

STATEMENT OF FINANCIAL ACTIVITY
BY PROGRAM

	Budget 2017/18	YTD Budget as at 31/08/2017	YTD Actual as at 31/08/2017	Variance to YTD Budget %
	\$	\$	\$	%
REVENUE				
Governance	0	0	0	0.00%
General purpose funding	24,311,558	21,357,560	21,275,106	-0.39%
Law, order, public safety	537,760	22,526	17,726	-21.31%
Health	181,650	39,852	9,825	-75.35%
Education and welfare	500	82	172	109.54%
Community amenities	5,217,154	4,432,994	4,439,260	0.14%
Recreation and culture	385,565	72,126	62,715	-13.05%
Transport	504,052	266,462	177,744	-33.29%
Economic services	784,670	189,630	28,907	-84.76%
Other property and services	462,852	77,138	178,712	131.68%
	32,385,761	26,458,370	26,190,167	-1.01%
EXPENDITURE				
Governance	(2,209,794)	(378,956)	(299,945)	-20.85%
General purpose funding	(859,563)	(143,248)	(125,265)	-12.55%
Law, order, public safety	(2,656,010)	(496,138)	(327,700)	-33.95%
Health	(1,112,124)	(185,338)	(156,949)	-15.32%
Education and welfare	(20,639)	(4,087)	(3,790)	-7.27%
Community amenities	(10,573,181)	(1,641,801)	(1,093,725)	-33.38%
Recreation and culture	(8,007,360)	(1,296,322)	(878,416)	-32.24%
Transport	(8,395,849)	(1,392,643)	(337,196)	-75.79%
Economic services	(2,726,943)	(458,739)	(67,000)	-85.39%
Other property and services	(421,740)	(244,182)	(743,622)	204.54%
	(36,983,203)	(6,241,454)	(4,033,610)	-35.37%
	(4,597,441)	20,216,916	22,156,557	9.59%
Profit on asset disposals	49,686	0	0	0.00%
Loss on asset disposals	(27,788)	0	0	0.00%
NET RESULT	(4,575,542)	20,216,916	22,156,557	9.59%
OPERATING ACTIVITIES EXCLUDED FROM BUDGET				
Profit on asset disposals	(49,686)	0	0	0.00%
Loss on asset disposals	27,788	0	0	0.00%
Depreciation and amortisation on assets	5,305,661	884,244	0	-100.00%
Amount attributable to operating activities excluded from budget	5,283,763	884,244	0	-100.00%
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	7,646,905	4,000	93,998	2249.95%
Proceeds from disposal of assets	449,000	0	0	0.00%
Purchase property, plant and equipment	(2,484,274)	(116,679)	(75,488)	-35.30%
Purchase and construction of infrastructure	(19,610,703)	(142,698)	(140,230)	-1.73%
Amount attributable to investing activities	(13,999,072)	(255,377)	(121,719)	-52.34%
FINANCING ACTIVITIES				
Repayment of debentures	(547,756)	0	0	0.00%
Proceeds from new debentures	2,761,924	0	0	0.00%
Revaluation of financial assets	0	0	0	0.00%
Transfers (to)/from cash backed reserves (Restricted Assets)	8,336,688	0	(9,211)	0.00%
Transfers (to)/from restricted cash (Municipal)	0	0	(115)	0.00%
Amount attributable to financing activities	10,550,856	0	(9,326)	0.00%
MUNICIPAL SURPLUS / (DEFICIT) BROUGHT FORWARD 1 JULY 2016	2,735,736	2,735,736	3,177,179	16.14%
MUNICIPAL SURPLUS / (DEFICIT) CARRIED FORWARD 31 AUGUST 2017	(4,259)	23,581,518	25,202,690	6.87%

SHIRE OF SERPENTINE JARRAHDALE

STATEMENT OF NET CURRENT ASSETS

	Budget 2017/18	YTD Actual as at 31/08/2017	Prior Year Actual 2016/17
CURRENT ASSETS	\$	\$	\$
Cash & Cash Equivalents - Unrestricted	1,548,418	4,582,311	5,202,628
Cash & Cash Equivalents - Restricted	90,841	92,756	92,642
Cash & Cash Equivalents - Reserves	10,977,768	19,316,807	19,294,051
Receivables	1,324,549	24,047,284	1,960,727
Inventories	22,770	22,330	30,740
	13,964,346	48,061,488	26,580,788
CURRENT LIABILITIES			
Payables and Provisions	(2,899,996)	(3,449,235)	(4,016,915)
	(2,899,996)	(3,449,235)	(4,016,915)
NET CURRENT ASSET POSITION	11,064,350	44,612,253	22,563,872
Less: Restricted Cash	(90,841)	(92,756)	(92,642)
Less: Reserves	(10,977,768)	(19,316,807)	(19,294,051)
TOTAL NET CURRENT ASSETS	(4,259)	25,202,690	3,177,179

SHIRE OF SERPENTINE JARRAHDALE

GRANTS, SUBSIDIES & CONTRIBUTIONS REGISTER 2017/18

Programme	Contribution / Grants/Subsidies	Operating / Non Operating	Description	Original Budget \$	YTD Actual \$	Comments
Law & Order	Grants / Subsidies	Non Operating	Regional Grant Scheme- Jarrahdale Static Water Supplies	133,700	-	
Recreation & Culture	Grants / Subsidies	Non Operating	Royalties for Regions - Briggs Park - Skate Park	50,000	-	
Transport	Grants / Subsidies	Non Operating	Main Roads WA - Abernethy Road - Seperable Portion 2 - Soldiers Road to SW Hwy (RRG Funded)	550,113	-	
Transport	Grants / Subsidies	Non Operating	Main Roads WA - Orton Road - Resurfacing of mid block between Kargotich Road and King Roac	142,409	-	
Transport	Grants / Subsidies	Non Operating	Main Roads WA - King Road - Resurfacing Jackson to Boomerang Road	129,563	-	
Transport	Grants / Subsidies	Non Operating	Main Roads WA - Nicholson Road - Resurfacing South of Rowley Roac	219,052	-	
Transport	Grants / Subsidies	Non Operating	Main Roads WA - Wright Road -Resurfacing Watkins Road to Rail Line	94,652	-	
Transport	Grants / Subsidies	Non Operating	Main Roads WA - Soldiers Road - Resurfacing between Daisy Road and Bushlar Road	213,643	-	
Transport	Grants / Subsidies	Non Operating	Federal Roads to Recovery - Medulla Rd, entire length (1800m) - Resurfacing Project	72,000	-	
Transport	Grants / Subsidies	Non Operating	Federal Roads to Recovery - Kiln Rd, slk 0.94 to 3.55 (2,610m) - Resurfacing Project	73,000	-	
Transport	Grants / Subsidies	Non Operating	Federal Roads to Recovery - Linton St, entire street (460m) - Resurfacing Project	85,000	-	
Transport	Grants / Subsidies	Non Operating	Federal Roads to Recovery - Gossage Rd, Kargotich Rd to Boomerang Rd (2,700m) - Rehabilitation, Shoulder Improvement	198,030	-	
Transport	Grants / Subsidies	Non Operating	Federal Roads to Recovery - Elliot Rd, Waltons St to Wescott Rd (2,700m) - Rehabilitation, Shoulder Improvement and Resu	315,821	-	
Transport	Grants / Subsidies	Non Operating	Federal Roads to Recovery - Marsh Court, entire length (600m)	22,770	-	
Transport	Grants / Subsidies	Non Operating	State Blackspot - Abernethy Road - Soldiers Road Median Island	7,200	-	
Transport	Grants / Subsidies	Non Operating	Perth Bicycle Network - Soldiers Road Footpath	105,000	-	
Transport	Grants / Subsidies	Non Operating	National Stronger Regions Funds - Abernethy Road - Separable portion 1 - Kardan Blvd to Soldiers Road	5,234,952	-	
Transport	Contribution	Non Operating	Developer Contribution - Upgrade Soldiers Road	-	-	Restricted Cash
Transport	Contribution	Non Operating	Byford Developer Contributions	-	93,998	
			Subtotal Non-Operating	7,646,905	93,998	

Programme	Contribution / Grant/Subsidies	Operating / Non Operating	Description	Original Budget \$	YTD Actual \$	Comments
Economic	Contribution	Operating	BCITF / BRB Contributions	9,000	1,394	
General Purpose	Grants / Subsidies	Operating	WA Government Financial Assistance Grant - Untied	811,319	182,595	
General Purpose	Grants / Subsidies	Operating	WA Government Financial Assistance Grant - Untied Roads	405,107	117,109	
General Purpose	Grants / Subsidies	Operating	Rate Equivalent Payments	10,000	-	
General Purpose	Grants / Subsidies	Operating	Rates Incentive Prize Contribution	835	-	
Law, Order & Public Safety	Grants / Subsidies	Operating	Local Govt Grant Scheme - SES	38,220	-	
Law, Order & Public Safety	Grants / Subsidies	Operating	Local Govt Grant Scheme - Bushfire Brigade	358,340	-	
Law, Order & Public Safety	Grants / Subsidies	Operating	Office of Emergency Management AWARE Grant Funding	-	4,000	LEMC Funding
Law, Order & Public Safety	Contribution	Operating	Bushfire Cadets Contributions	3,000	-	
Law, Order & Public Safety	Contribution	Operating	Emergency Services Family Fun Day Contributions	3,000	1,000	
Recreation & Culture	Grants / Subsidies	Operating	KidSport Grant	75,000	37,500	
Recreation & Culture	Grants / Subsidies	Operating	Lottery West Grant - Australia Day	8,000	-	
Recreation & Culture	Grants / Subsidies	Operating	WA Department of Sport & Rec Club Development Officer	30,000	-	
Recreation & Culture	Contribution	Operating	Department of Education - Shared Use Agreement West Byford Primary	14,750	-	
Recreation & Culture	Grants / Subsidies	Operating	Tourism WA - Perth Symphony Orchestra Concert	50,000	-	
Transport	Grants / Subsidies	Operating	Main Roads WA - Street Light Subsidy	5,000	-	
Transport	Grants / Subsidies	Operating	Main Roads WA - Direct Grant	221,552	127,594	
Transport	Contribution	Operating	Main Roads WA - Maintenance Contribution	8,000	-	
			Subtotal Operating	2,051,123	471,193	
			Total Grants, Subsidies & Contributions	9,698,028	565,191	

SHIRE OF SERPENTINE JARRAHDALE

CAPITAL EXPENDITURE REPORT

Account	Description	Program	Budget 2017/18	YTD Budget as at 31/08/17	YTD Actual as at 31/08/17	Variance to YTD Budget
LAND & BUILDINGS						
BYP900	Briggs Park Youth Precinct Facilities - Skate Park (Byford)	Recreation and culture	346,635	80,000	66,157	-17.30%
PPT900	Percy's Park Toilets	Recreation and culture	95,516	-	-	0.00%
BBX900	Byford BMX - Upgrade of Lighting	Recreation and culture	25,000	10,000	-	-100.00%
ANI900	Upgrade Dog Pound	Law, order, public safety	4,679	4,679	2,182	-53.36%
LIB901	Library - Blue Room Upgrade	Recreation and culture	12,000	-	-	0.00%
MOC901	Administration Building Redesign	Governance	-	-	6,998	0.00%
MOC904	Civic Centre Roof Repair	Governance	100,000	-	-	0.00%
REC900	Rec Centre - Repainting of the Kingia Function Room and Green Room	Recreation and culture	7,500	-	-	0.00%
REC901	Rec Centre - Replacement of waterless urinals in mens toilets	Recreation and culture	12,500	-	-	0.00%
REC902	Rec Centre - Fire Hydrant Booster	Recreation and culture	8,353	-	-	0.00%
ADM905	Upgrade and Relocation of Server Room	Other	155,000	-	-	0.00%
BPC900	Briggs Park Cricket Net Recarpeting	Recreation and culture	8,900	-	-	0.00%
BTC900	Byford Tennis Courts	Recreation and culture	46,460	22,000	-	-100.00%
WAT900	Watkins Road Transfer Station - Fence & Gate	Community Ammenities	40,000	-	-	0.00%
ESD908	Jarrahdale Static Water Supplies	Law, order, public safety	357,300	-	150	0.00%
REN904	Building Renewals	Recreation and culture	256,511	-	-	0.00%
Total Land & Buildings			1,476,354	116,679	75,488	-35.30%

Account	Description	Program	Budget 2016/17	YTD Budget as at 31/08/17	YTD Actual as at 31/08/17	Variance to YTD Budget
PLANT, FURNITURE & EQUIPMENT						
LIB902	Library - Self Service Machine	Recreation and culture	34,720	-	-	0.00%
ADM906	Administration Building - Minor Asset Purchases	Other	15,000	-	-	0.00%
RPP950	Plant Replacement Program	Transport	400,000	-	-	0.00%
STP900	Plant Replacement - P3728 - Light Fleet - Executive Manager Planning	Community amenities	36,200	-	-	0.00%
OGC900	Plant Replacement - P3683 - Light Fleet - Manager Human Resources	Other	31,500	-	-	0.00%
EXE900	Plant Replacement - P3674 - Light Fleet - Manager Communications	Governance	31,500	-	-	0.00%
ENV900	Plant Replacement - P3678 - Light Fleet - Manager Environment	Community amenities	31,500	-	-	0.00%
TPL900	Plant Replacement - P3732 - Light Fleet - Senior Planning Officer	Community amenities	24,000	-	-	0.00%
BUI900	Plant Replacement - P3724 - Light Fleet - Manager Building	Economic Services	24,000	-	-	0.00%
HIA900	Plant Replacement - P3737 - Light Fleet - Senior Environmental Health Officer	Health	24,000	-	-	0.00%
ESD900	Plant Replacement - P3725 - Light Fleet - Manager Compliance & Emergency Services	Law, order, public safety	31,500	-	-	0.00%
ESD900	Plant Replacement - P3722 - Light Fleet - Technical Officer - Emergency Services	Law, order, public safety	31,500	-	-	0.00%
EDT900	Plant Replacement - P3740 - Light Fleet - Project Co-Ordinator Infrastructure & Design	Transport	24,000	-	-	0.00%
EDT900	Plant Replacement - P3681 - Light Fleet - Design Co-ordinator	Transport	24,000	-	-	0.00%
CDO900	Plant Replacement - P3726 - Light Fleet - Manager Community Development	Recreation and culture	31,500	-	-	0.00%
EST900	Plant Replacement - P3694 - Light Fleet - Manager Subdivisions	Transport	31,500	-	-	0.00%
LIB900	Plant Replacement - P3723 - Light Fleet - Manager Library Services	Recreation and culture	31,500	-	-	0.00%
DCO900	Plant Replacement - P3695 - Light Fleet - Co-Ordinator Compliance	Law, order, public safety	24,000	-	-	0.00%
WOH900	Plant Replacement - P3672 - Light Fleet - Works Supervisor	Other	42,000	-	-	0.00%
WOH900	Plant Replacement - P3702 - Light Fleet - Leading Hand Drainage	Other	42,000	-	-	0.00%
WOH900	Plant Replacement - P3649 - Light Fleet - Building Maintenance Co-Ordinator	Other	42,000	-	-	0.00%
Total Plant, Furniture & Equipment			1,007,920	-	-	0.00%

SHIRE OF SERPENTINE JARRAHDALE

CAPITAL EXPENDITURE REPORT

Account	Description	Program	Budget 2017/18	YTD Budget as at 31/08/17	YTD Actual as at 31/08/17	Variance to YTD Budget
INFRASTRUCTURE						
REN900	Parks & Gardens Renewals	Recreation and culture	225,600	-	-	0.00%
BPP900	Briggs Park Lower Oval Upgrade	Recreation and culture	100,000	-	-	0.00%
BDP900	Byford Dog Park	Recreation and culture	31,617	-	-	0.00%
KAL900	Kalimna Oval Access Path	Recreation and culture	15,000	-	-	0.00%
	Drainage					
REN901	Drainage Renewals	Transport	340,000	-	-	0.00%
	Footpaths					
RC132	Footpath - Soldiers Road	Transport	210,000	-	-	0.00%
FNW900	Footpath - New Construction	Transport	125,000	-	-	0.00%
REN903	Footpath Renewals	Transport	140,800	-	-	0.00%
	Roads					
COR900	Council Funded Road Construction					
RC133	Abernethy Road - Separable portion 4 - Public Transport Authority Rail Reserve Works	Transport	341,000	-	-	0.00%
RC002B	Gooralong Brook - Jarrahdale Road Bridge	Transport	66,668	-	66,668	0.00%
RC088	Richardson Road Bridge - Serpentine River	Transport	850,540	-	-	0.00%
INT900	Intersection Upgrades	Transport	30,000	19,100	-	-100.00%
RS1789	Minor Road Safety Initiatives	Transport	30,000	9,100	3,524	-61.28%
MKR900	Minor Kerb Repairs	Transport	15,000	-	-	0.00%
BSP900	Bus Shelter Program	Transport	15,000	-	-	0.00%
REN902	Road Renewals - Other	Transport	1,634,359	-	-	0.00%
	Developer Contribution Road Construction					
DES200	Thomas Road Design	Transport	116,298	-	-	0.00%
DSC133	Abernethy Road Design	Transport	-	-	4,800	0.00%
DCP133	Abernethy Road - Separable portion 1 - Kardan Blvd to Soldiers Road	Transport	21,321	-	-	0.00%
DCP133	Abernethy Road - Separable portion 1 - Kardan Blvd to Soldiers Road	Transport	12,163,808	31,678	16,697	-47.29%
	Roads to Recovery Funded Road Construction					
R2R900	Roads to Recovery Funded Road Construction					
R2R250	Medulla Road (entire length 1800m)	Transport	72,000	360	-	-100.00%
R2R130	Kiln Road (SLK 0.94 - 3.55 - 2610m)	Transport	73,000	364	-	-100.00%
R2R153	Linton Street (SLK 0 - 0.7 - 700m)	Transport	85,000	424	-	-100.00%
R2R010	Gossage Road (SLK 3.5 to 4.1 - 600m)	Transport	198,030	35,990	42,246	17.38%
R2R016	Elliott Road (SLK 0 to 1.3 - 1300m)	Transport	315,821	6,578	64	-99.03%
R2R253	Marsh Court (entire length 600m)	Transport	22,770	112	-	-100.00%
	Regional Road Group Funded Road Construction					
RRG900	Regional Road Group Funded Road Construction					
RRG133	Abernethy Road - Seperable Portion 2 - Soldiers Road to SW Hwy (RRG Funded)	Transport	1,107,483	33,000	4,563	-86.17%
RRG017	Hopeland Road - Signage & Linemarking	Transport	-	-	1,669	0.00%
RRG137	Orton Road - Resurfacing of mid block between Kargotich Road and King Road (grant not approved yet)	Transport	213,614	1,068	-	-100.00%
RRG026	King Road - Resurfacing Jackson to Boomerang Road	Transport	194,345	970	-	-100.00%
RRG129	Nicholson Road - Resurfacing South of Rowley Road	Transport	328,578	1,642	-	-100.00%
RR005B	Wright Road -Resurfacing Watkins Road to Rail Line	Transport	141,978	710	-	-100.00%
RRG132	Soldiers Road - Resurfacing between Daisy Road and Bushlar Road	Transport	320,465	1,602	-	-100.00%
RRG302	Rowley Road - East of Blair Road SLK 1.83 to 2.44	Transport	10,000	-	-	0.00%
RRG005	Wright Road SLK 1.24 to 1.97	Transport	10,000	-	-	0.00%
RRG278	Rowley Road - West of Blair	Transport	10,000	-	-	0.00%
RRG154	Masters Road - South of Rowley Road	Transport	10,000	-	-	0.00%
RRB009	Kargotich Road - North of Lowlands Road	Transport	10,000	-	-	0.00%
	State Black Spot Funded Road Construction					
SBS900	State Black Spot Funded Road Construction					
SBS133	Abernethy Road - Seperable portion 2 - Blackspot funded	Transport	15,608	-	-	0.00%
Total Infrastructure			19,610,704	142,698	140,230	-1.73%
TOTAL CAPITAL EXPENDITURE			22,094,978	259,377	215,717	-16.83%

SHIRE OF SERPENTINE JARRAHDALE

CASH BACKED RESERVES
(INCLUDES VALUE OF RESERVE FUNDED SHARES)

Name of Reserve	Actual Opening Balance 1/07/2017	Interest 2017/18	Transfer to 2017/18	Transfer (from) 2017/18	Closing Balance at Report Date	Budget Closing Balance 30/06/2018
Administration Building	296,173	786	-	-	296,959	12,767
Briggs Park Reserve	162,431	431	-	-	162,862	64,618
Building Asset Management Reserve	851,168	2,258	-	-	853,426	708,002
Byford BMX	330,595	877	-	-	331,472	313,037
Byford Developer Contribution Reserve	7,480,762	58,196	-	(77,511)	7,461,447	2,575,495
Byford Locality Funding	33,505	89	-	-	33,594	-
Committed Works	1,231,528	3,267	-	-	1,234,795	-
Community Facilities	278,176	738	-	-	278,914	280,276
Community Grants Reserve	-	-	-	-	-	376,115
Drainage Asset Management Reserve	-	-	-	-	-	111,481
Fire Asset Management Reserve	-	-	-	-	-	33,076
Footpaths Asset Management Reserve	-	-	-	-	-	-
Investment	661,419	1,755	-	-	663,174	666,204
Jarrahdale Communications Tower	157,358	417	-	-	157,775	165,688
Jarrahdale Locality Funding	96,455	256	-	-	96,711	-
Keysbrook Locality Funding	63,461	169	-	-	63,630	-
Leave	309,978	823	-	-	310,801	113,280
Light Fleet & Plant Acquisition	979,031	2,597	-	-	981,628	683,477
Miscellaneous Developer Contribution Reserve	1,150,684	1,345	-	-	1,152,029	960,172
Multi Use Trails	17,448	46	-	-	17,494	17,580
Mundijong Locality Funding	93,915	249	-	-	94,164	-
Mundijong Whitby - Shire Contribution	100,000	265	-	-	100,265	201,346
Emergency Management Reserve	250,000	664	-	-	250,664	253,365
Oakford Locality Funding	128,530	341	-	-	128,871	-
Parks & Gardens Asset Management Reserve	65,630	175	-	-	65,805	218,533
Renewable Energy	32,559	86	-	-	32,645	32,805
Road Asset Management Reserve	365,728	970	-	-	366,698	603,501
Serpentine Jarrahdale Locality Funding	26,788	71	-	-	26,859	26,989
Serpentine Jarrahdale Sporting Precinct	385,831	1,024	-	-	386,855	389,187
Serpentine Locality Funding	100,572	267	-	-	100,839	-
Tourism	21,056	55	-	(1,200)	19,911	-
Unspent Grants & Contributions	1,475,762	3,915	-	-	1,479,677	67,766
Waste	2,122,675	5,631	-	-	2,128,306	2,103,008
Workers Compensation Premium	60,077	159	-	-	60,236	-
Total	19,329,295	87,922	-	(78,711)	19,338,506	10,977,768

*Investment Reserve includes Bendigo Bank Shares

**Tourism Reserve includes Telstra Shares

See Investment Schedule for further detail

SHIRE OF SERPENTINE JARRAHDALE

CASH BACKED RESERVES
(INCLUDES VALUE OF RESERVE FUNDED SHARES)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Anticipated date of use	Purpose of the reserve
Administration Building	Ongoing	Ongoing	To provide for the employee accommodation requirements.
Briggs Park Reserve	Ongoing	Ongoing	To provide for the future requirements of Briggs Park master plan.
Building Asset Management Reserve	Ongoing	Ongoing	To provide for the refurbishment of assets when they have reached their useful life and require extensive work to restore them back to original condition.
Byford BMX	Ongoing	Ongoing	To provide for the future Byford BMX track.
Byford Developer Contribution Reserve	Ongoing	Ongoing	To contributed towards the infrastructure within the Byford area.
Byford Locality Funding	Ongoing	Ongoing	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Committed Works	Ongoing	Ongoing	To transfer unspent Municipal funded expenditure on specific project, to enable identification of carryover expenditure into the next financial year.
Community Facilities	Ongoing	Ongoing	To transfer unspent Municipal funded expenditure on specific project, to enable identification of carryover expenditure into the next financial year.
Footpaths Asset Management Reserve	Ongoing	Ongoing	To ensure minimal funding gap to asset management plan requirements.
Investment	Ongoing	Ongoing	These funds are to be used to leverage opportunities that may present themselves to Council from time to time.
Jarrahdale Communications Tower	Ongoing	Ongoing	To provide for the upgrades and maintenance of the tower when required.
Jarrahdale Locality Funding	Ongoing	Ongoing	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Keysbrook Locality Funding	Ongoing	Ongoing	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Leave	Ongoing	Ongoing	To be used to fund annual, sick (including depot EBA) and long service leave requirements.
Light Fleet & Plant Acquisition	Ongoing	Ongoing	To provide for the replacement of Light Fleet, Plant and Equipment as required under the replacement and acquisition program.
Miscellaneous Developer Contribution Reserve	Ongoing	Ongoing	To contributed towards future infrastructure within the Shire.
Multi Use Trails	Ongoing	Ongoing	To allow for the construction of Multi Use Trails.
Mundijong Locality Funding	Ongoing	Ongoing	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Mundijong Whitby - Shire Contribution	Ongoing	Ongoing	To provide towards the future contribution requirements of the Mundijong Whitby Community Development Contribution Scheme.
Emergency Management Reserve	Ongoing	Ongoing	To provide for unanticipated significant emergency services events or plant repairs.
Oakford Locality Funding	Ongoing	Ongoing	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Parks & Gardens Asset Management Reserve	Ongoing	Ongoing	To ensure minimal funding gap to asset management plan requirements
Renewable Energy	Ongoing	Ongoing	This reserve is to allow Council to undertake renewable energy projects.
Road Asset Management Reserve	Ongoing	Ongoing	To ensure minimal funding gap to asset management plan requirements.
Serpentine Jarrahdale Locality Funding	Ongoing	Ongoing	Council initiated townscape related projects in the Serpentine Jarrahdale Shire.
Serpentine Jarrahdale Sporting Precinct	Ongoing	Ongoing	To provide funds for the Serpentine Jarrahdale Regional Sporting Precinct when grant applications require contribution funding.
Serpentine Locality Funding	Ongoing	Ongoing	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Tourism	Ongoing	Ongoing	This reserve has been modified to include the implementation of the tourism strategy and development of tourism throughout.
Unspent Grants & Contributions	Ongoing	Ongoing	To restrict unspent grants & contributions.
Waste	Ongoing	Ongoing	To provide for waste management requirements.
Workers Compensation Premium	Ongoing	Ongoing	To transfer any surplus funds returned to the Shire as a result of good performance from the workers compensation insurer to assist in funding possible future compensation claims that exceed budget allocation.

SHIRE OF SERPENTINE JARRAHDALE

RESTRICTED CASH

GRANT/CONTRIBUTION	PROGRAM	Actual Opening Balance 01/07/17 \$	Interest 2017/18 \$	Received 2017/18 \$	Expended 2017/18 \$	Closing Balance 31/08/17 \$
Environmental Works - TTREE	Community Amenities	69,556	-	-	-	69,556
Byford Youth Forum	Governance	9,457	115	-	-	9,572
Emerg. Services - Cadets	Law, Order & Public Safety	3,905	-	-	-	3,905
Emerg. Services - Family Fun Day	Law, Order & Public Safety	7,644	-	-	-	7,644
SJ Rec Centre - Byford Sport & Rec Council	Recreation & Culture	2,079	-	-	-	2,079
Total		92,642	115	-	-	92,757

SHIRE OF SERPENTINE JARRAHDALE

LOANS SCHEDULE

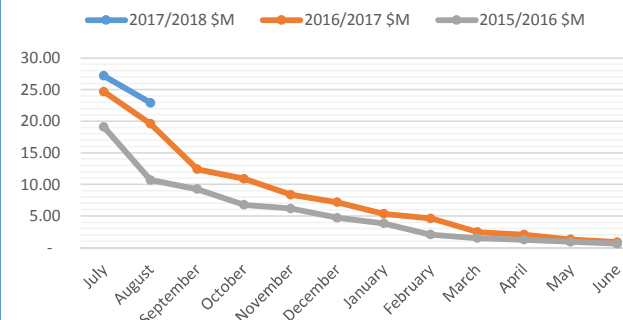
Particulars				Principal 1 July 2017		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
	Interest Rate	Term (Yrs)	Maturity Date	Budget	Actual	Budget	Actual YTD	Budget	Actual YTD	Budget	Actual YTD	Budget	Actual YTD
Governance													
Loan 117 - Council Chambers Refurbishment	4.36%	10	27/06/2023	743,250	753,801	-	-	113,627	-	629,623	753,801	31,181	-
Recreation and culture													
Loan 91 - Recreation Centre	6.02%	15	30/06/2019	610,156	610,156	-	-	296,033	-	314,123	610,156	31,742	-
Transport													
Loan 121 - Abernethy Road				-	-	2,761,924	-	138,096	-	2,623,828	-	55,238	-
				1,353,406	1,363,957	2,761,924	-	547,756	-	3,567,574	1,363,957	118,162	-

SHIRE OF SERPENTINE JARRAHDALE

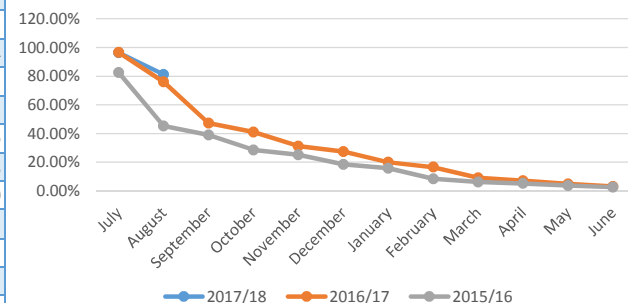
OUTSTANDING RATES REPORT

	Levied	Receipts	Balance
Rates - Current	20,726,703.16	3,770,123.29	16,956,579.87
Rates - Arrears	1,108,612.07	231,590.15	877,021.92
Interest	210,586.92	31,136.20	179,450.72
Legal Charges	79,787.56	7,980.74	71,806.82
Prepayment of Rates (excess)	0.00	78,039.24	(78,039.24)
Back Rates	12,085.02	1,904.99	10,180.03
Collection Admin Fee - Current	0.00	0.00	0.00
Notice of discontinuance	476.00	88.00	388.00
Dishonour Fee	6,822.71	1,489.82	5,332.89
ESL Penalty Interest Current	579.96	12.89	567.07
ESL Penalty Interest Arrears	7,273.83	1,095.01	6,178.82
Instalment Admin Fee	16,530.00	16,447.72	82.28
Instalment Interest	17,251.01	17,167.02	83.99
Payment Arrangement Admin Fee - Current	0.00	0.00	0.00
Payment Arrangement Admin Fee - Arrears	10,690.53	3,999.84	6,690.69
Rubbish Collection Rate - Arrears	73,918.73	11,871.81	62,046.92
Rubbish Collection Subsequent - Arrears	3,091.87	645.93	2,445.94
1st Serv. 240 l & 240L recycling	50,152.14	10,818.03	39,334.11
2nd serv. 1 x 140l rubbish	488.42	144.00	344.42
2nd serv. 1 x 240L recycling	1,153.34	323.98	829.36
2nd serv. 1 x 240L rubbish	1,523.10	325.82	1,197.28
2nd serv. 240L & 240L recycling	412.00	0.00	412.00
Swimming Pool Inspection - Current	102,190.00	28,944.38	73,245.62
Swimming Pool Inspection - Arrears	3,165.52	521.77	2,643.75
Waste Service 140L Rubbish - Rowley Road	1,944.00	607.50	1,336.50
Waste Service 140L Rubbish	1,702,215.00	270,410.10	1,431,804.90
Waste Service 240L Recycle - Rowley Road	1,208.00	377.50	830.50
Waste Service 240L Recycle	1,542,763.19	221,323.40	1,321,439.79
Waste Service 240L Rubbish	1,109,760.00	129,876.43	979,883.57
Emergency Services Levy - Current	1,398,640.90	333,112.78	1,065,528.12
Emergency Services Levy - Arrears	46,200.01	9,094.42	37,105.59
Total number of Rateable Properties - 13,186	28,236,224.99	5,179,472.76	23,056,752.23
Less Deferred Rates - GL Account 10115010			(143,479.01)
Less Deferred ESL - GL Account 10115010			(6,304.49)
BALANCE OF COLLECTIBLE RATES AS AT AUGUST 2017			22,906,968.73
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT AUGUST 2017			81.13%
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT AUGUST 2016			76.05%
TOTAL GRV VALUATIONS = \$147,774,018		TOTAL UV VALUATIONS = \$1,964,155,108	

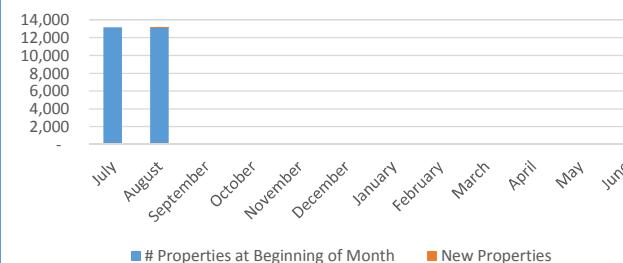
Outstanding Rates Revenue



% Outstanding Collectible Rates



No. of Rateable Properties



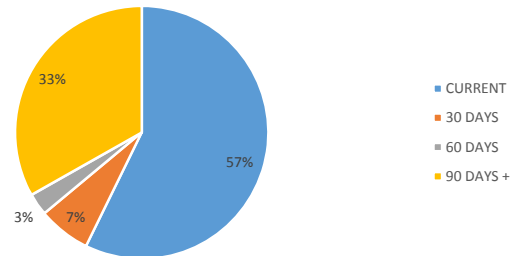
SHIRE OF SERPENTINE JARRAHDALE

SUNDRY DEBTORS REPORT

SUMMARY OF OUTSTANDING DEBTOR DAYS

CURRENT	160,134.32
30 DAYS	18,776.22
60 DAYS	7,925.57
90 DAYS +	92,883.52
TOTAL	279,719.63

Outstanding Sundry Debtors



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

Debtor Number	Amount	For	Details
192	\$ 4,000.00	Clubs contribution to Mundijong Changerooms	It has been agreed with the Mundijong Centrals Committee that they will pay \$1,000 on 1 July every year until the balance is finalised.
1080	\$ 1,011.15	Penalties under the Dog Act	Regular court ordered payments were to commence end of May 2015. Debtor is unavailable. Last payment received 17 October 2014.
1105	\$ 2,321.00	Recovery of costs for installation of Firebreaks	Sent to Debt Collection Agency.
1128	\$ 1,210.00	Removal and disposal of illegally dumped waste	Sent to Debt Collection Agency.
1202	\$ 9,680.00	Recovery of costs for installation of Firebreaks	Company deregistered. Awaiting outcome of report to be done for Council.
1204	\$ 1,540.00	Recovery of costs for installation of Firebreaks	Final notice sent
1456	\$ 1,352.01	Recovery of costs for installation of Firebreaks	Final notice sent
1213	\$ 5,540.00	Recovery of costs for response to out of control fire	Debt Collection Agency requested copy of letter from client's lawyers. Fire & Emergency preparing a brief.
1253	\$ 5,974.80	Reimbursement of Court Ordered Legal Fees	Debt Collection Agency issuing a general procedure claim.
1307	\$ 34,065.80	Developer Contribution Lot 4 South Western Highway	Pending easement agreement.
448	\$ 1,073.50	Water Usage Charged	A letter has been sent with discount applied for water leakage.

SHIRE OF SERPENTINE JARRAHDALE

SCHEDULE OF INVESTMENTS

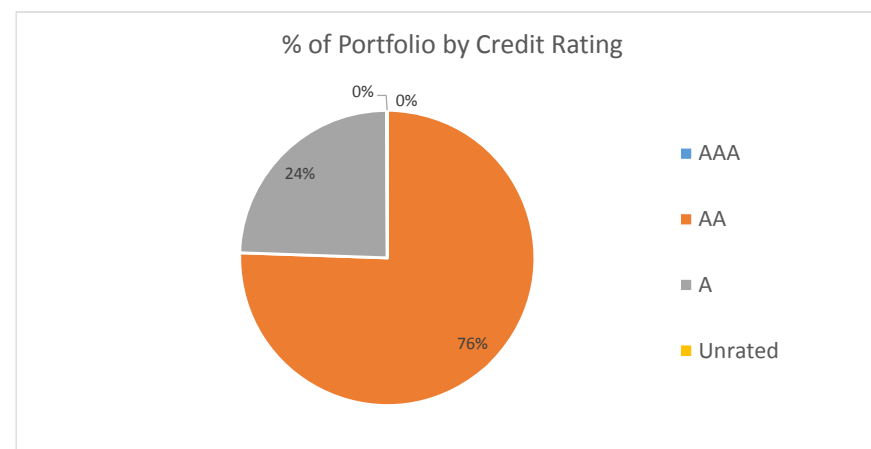
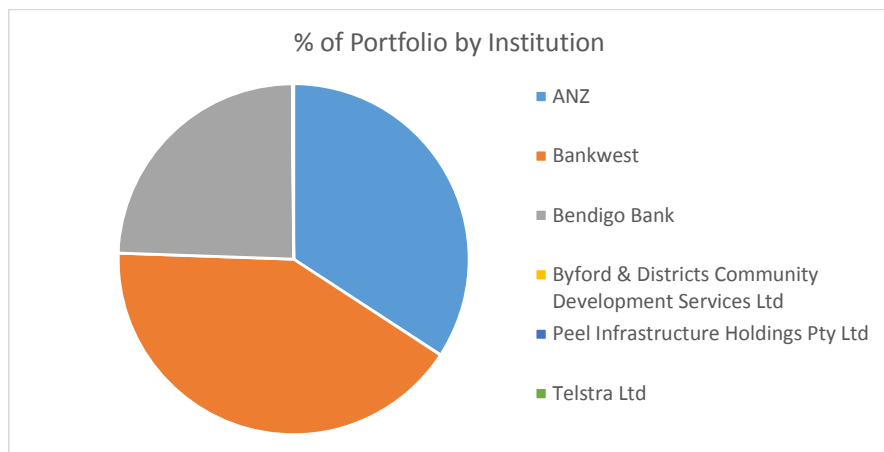
Institution	S&P Short Term Credit Rating	S&P Long Term Credit Rating	Type	Purpose	Investment Date	Maturity Date	Term (Days)	Interest Rate	Principal (\$)	Interest on Maturity (\$)	% of Portfolio
MUNICIPAL INVESTMENTS											
Bankwest	A-1+	AA	Term Deposit	Municipal Investment - 4625558	24-Aug-17	22-Nov-17	90	2.40%	511,719.07	3,028.26	2.51%
Bendigo Bank	A-2	A	Term Deposit	Municipal Investment - 2368042	24-Aug-17	22-Dec-17	120	2.30%	500,000.00	3,780.82	2.45%
Bendigo Bank	A-2	A	Term Deposit	Municipal Investment - 2369206	25-Aug-17	23-Nov-17	90	2.25%	500,000.00	2,773.97	2.45%
Bendigo Bank	A-2	A	Term Deposit	Municipal Investment - 2359208	15-Aug-17	14-Sep-17	30	1.65%	1,009,072.02	1,368.47	4.95%
ANZ	A-1+	AA	Term Deposit	Municipal Investment - 9775-29506	24-Aug-17	22-Nov-17	90	2.45%	500,760.27	3,025.14	2.46%
ANZ	A-1+	AA	Term Deposit	Municipal Investment - 9776-54606	24-Aug-17	22-Dec-17	120	2.45%	500,000.00	4,027.40	2.45%
ANZ	A-1+	AA	Term Deposit	Municipal Investment - 9776-57321	25-Aug-17	24-Oct-17	60	2.20%	500,000.00	1,808.22	2.45%
Peel Infrastructure Holdings Pty Ltd	Unrated	Unrated	Shares	Municipal Investments 25 Shares @ \$1					25.00		0.00%
Total Municipal Investments									4,021,576.36	19,812.28	19.73%
RESERVE INVESTMENTS											
Bankwest	A-1+	AA	Term Deposit	Reserve Fund - 4621985	14-Aug-17	13-Sep-17	30	2.20%	7,922,721.32	14,326.02	38.86%
ANZ	A-1+	AA	Term Deposit	Developer Contributions #1 - 9769-24117	17-Aug-17	18-Sep-17	32	1.85%	5,075,101.89	8,231.40	24.89%
Bendigo Bank	A-2	A	Term Deposit	Developer Contributions #2 - 236167	17-Aug-17	18-Sep-17	32	1.65%	2,404,460.68	3,478.23	11.79%
Bendigo Bank	A-2	A	Term Deposit	Byford Central MUC Landscaping (Rivermoon Corp) - 153526751	30-Jul-17	30-Oct-17	92	2.30%	470,972.38	2,730.35	2.31%
ANZ	A-1+	AA	Term Deposit	Thomas Rd Drainage (Rivermoon Corp) - 9731-36481	31-Jul-17	30-Oct-17	91	2.35%	68,152.63	399.30	0.33%
ANZ	A-1+	AA	Term Deposit	Byford Central MUC Drainage (Rivermoon Corp) - 9739-65781	31-Jul-17	30-Oct-17	91	2.35%	136,899.25	802.08	0.67%
ANZ	A-1+	AA	Term Deposit	L3 Thomas Rd Byford Maintenance of Landscaping (Goldlight Holdings) 9973-95795	31-Jul-17	30-Oct-17	91	2.35%	29,053.67	170.22	0.14%
ANZ	A-1+	AA	Term Deposit	L3 Thomas Rd Byford Water Quality (Goldlight Holdings) 9973-95832	31-Jul-17	30-Oct-17	91	2.35%	75,100.05	440.00	0.37%
Bendigo Bank	A-2	A	Term Deposit	Byford Central Stage 6A Road Works Road Intersection Roads 43&48 - 143432748	30-Jul-17	30-Oct-17	92	2.30%	13,898.81	80.58	0.07%
Bendigo Bank	A-2	A	Term Deposit	L7 Beenyp Road, Byford Laneway Contribution - 144482007	30-Jul-17	30-Oct-17	92	2.30%	30,676.67	177.84	0.15%
Bendigo Bank	A-2	A	Term Deposit	40 Beenyp Road, Byford Laneway Contribution - 144530417	30-Jul-17	30-Oct-17	92	2.30%	22,040.00	127.77	0.11%
Bendigo Bank	A-2	A	Term Deposit	40 Beenyp Road, Byford Laneway Contribution - 145117925	30-Jul-17	30-Oct-17	92	2.30%	8,500.43	49.28	0.04%
ANZ	A-1+	AA	Term Deposit	17 Clifton Street, Byford Laneway Contribution 9981-78872	31-Jul-17	30-Oct-17	91	2.35%	23,980.19	140.50	0.12%
ANZ	A-1+	AA	Term Deposit	L88 Sth West Hgwy, Byford Laneway Upgrade 9709-08271	31-Jul-17	30-Oct-17	91	2.35%	30,848.07	180.74	0.15%
ANZ	A-1+	AA	Term Deposit	Megara Pty Ltd - Turning Pocket Soldiers Rd into Abernethy Rd - 9763-47807	31-Jul-17	30-Oct-17	91	2.35%	21,721.96	127.27	0.11%
Telstra Ltd	A-1	A	Shares	Tourism Reserve - 3,000 Shares @ \$3.90/share					11,700.00		0.06%
Byford & Districts Community Development Services Ltd	Unrated	Unrated	Shares	Investment Reserve - 10,000 Shares @ \$1					10,000.00		0.05%
Total Reserve Investments									16,355,828.00	31,461.58	80.23%
RESTRICTED CASH INVESTMENTS											
ANZ	A-1+	AA	Term Deposit	Byford Youth Forum - 9830-22496	05-Jul-17	03-Oct-17	90	2.45%	9,572.39	57.83	0.05%
Total Restricted Cash Investments									9,572.39	57.83	0.05%
TOTAL INVESTMENTS									20,386,976.75	51,331.69	100.00%

SHIRE OF SERPENTINE JARRAHDALE

SCHEDULE OF INVESTMENTS

Portfolio by Institution	Funds Invested	% of Portfolio
ANZ	6,971,190.37	34.19%
Bankwest	8,434,440.39	41.37%
Bendigo Bank	4,959,620.99	24.33%
Byford & Districts Community Development Services Ltd	10,000.00	0.05%
Peel Infrastructure Holdings Pty Ltd	25.00	0.00%
Telstra Ltd	11,700.00	0.06%
Total	20,386,976.75	100.00%

Portfolio by Long Term Credit Rating	Funds Invested	% of Portfolio
AAA	-	0.00%
AA	15,405,630.76	75.57%
A	4,971,320.99	24.38%
Unrated	10,025.00	0.05%
Total	20,386,976.75	100.00%



SHIRE OF SERPENTINE JARRAHDALE

MATERIAL VARIANCE REPORT
BY NATURE & TYPE

	YTD Budget as at 31/08/2017	YTD Actual as at 31/08/2017	Variance to YTD Budget	Variance to YTD Budget	Favourable / Unfavourable	Comment
	\$	\$	\$	%		
OPERATING REVENUE						
Rates	20,866,965	20,726,710	(140,255)	-0.67%	Unfavourable	No variance analysis required.
Operating grants, subsidies and contributions	564,659	471,193	(93,466)	-16.55%	Unfavourable	Govt reduced State Road Funding, decreasing our Direct Roads Grant by \$94k.
Fees and charges	4,746,336	4,736,953	(9,383)	-0.20%	Unfavourable	No variance analysis required.
Interest earnings	125,662	152,888	27,226	21.67%	Favourable	Interest receivable on investments is higher than expected.
Other revenue	154,748	102,423	(52,325)	-33.81%	Unfavourable	Timing differences.
	26,458,370	26,190,167	(268,203)	-1.01%	Unfavourable	
OPERATING EXPENSES						
Employee costs	(2,521,241)	(1,887,068)	634,172	-25.15%	Favourable	Savings have occurred due to unfilled positions within the organisational structure.
Materials and contracts	(2,243,765)	(1,629,395)	614,370	-27.38%	Favourable	Timing differences.
Utility charges	(155,132)	(90,898)	64,234	-41.41%	Favourable	Timing differences.
Depreciation on non-current assets	(884,244)	0	884,244	-100.00%	Favourable	Depreciation will be calculated after the audit is finalised in September.
Interest expenses	0	0	0	0.00%	Unfavourable	No variance analysis required.
Insurance expenses	(274,629)	(282,902)	(8,273)	3.01%	Unfavourable	No variance analysis required.
Other expenditure	(162,444)	(143,347)	19,097	-11.76%	Favourable	Timing differences.
	(6,241,454)	(4,033,610)	2,207,844	-35.37%	Favourable	
OTHER						
Profit on asset disposals	0	0	0	0.00%	Unfavourable	No variance analysis required.
Loss on asset disposals	0	0	0	0.00%	Unfavourable	No variance analysis required.
Non-operating grants, subsidies and contributions	4,000	93,998	89,998	2249.95%	Favourable	Developer Contributions Received.
Proceeds from disposal of assets	0	0	0	0.00%	Unfavourable	No variance analysis required.
Repayment of debentures	0	0	0	0.00%	Unfavourable	No variance analysis required.
Proceeds from new debentures	0	0	0	0.00%	Unfavourable	No variance analysis required.
Transfers (to)/from cash backed reserves (Restricted Assets)	0	(9,211)	(9,211)	0.00%	Unfavourable	No variance analysis required.
Transfers (to)/from restricted cash (Municipal)	0	(115)	(115)	0.00%	Unfavourable	No variance analysis required.
	4,000	84,672	80,672	2016.79%	Favourable	

SHIRE OF SERPENTINE JARRAHDALE

MATERIAL VARIANCE REPORT
CAPITAL EXPENDITURE

Account	Description	YTD Budget as at 31/08/17	YTD Actual as at 31/08/17	Variance to YTD Budget \$	Variance to YTD Budget %	Favourable / Unfavourable	Comments
LAND & BUILDINGS							
BYPP900	Briggs Park Youth Precinct Facilities - Skate Park (Byford)	80,000	66,157	13,843	-17.30%	Favourable	Project is almost at completion stage.
PPT900	Percy's Park Toilets	0	0	0	0.00%	Unfavourable	No variance analysis required.
BBX900	Byford BMX - Upgrade of Lighting	10,000	0	10,000	-100.00%	Favourable	No variance analysis required.
ANI900	Upgrade Dog Pound	4,679	2,182	2,497	-53.36%	Favourable	No variance analysis required.
LIB901	Library - Blue Room Upgrade	0	0	0	0.00%	Unfavourable	No variance analysis required.
MOC901	Administration Building Redesign	0	6,998	(6,998)	0.00%	Unfavourable	No variance analysis required.
MOC904	Civic Centre Roof Repair	0	0	0	0.00%	Unfavourable	No variance analysis required.
REC900	Rec Centre - Repainting of the Kingia Function Room and Green Room	0	0	0	0.00%	Unfavourable	No variance analysis required.
REC901	Rec Centre - Replacement of waterless urinals in mens toilets	0	0	0	0.00%	Unfavourable	No variance analysis required.
REC902	Rec Centre - Fire Hydrant Booster	0	0	0	0.00%	Unfavourable	No variance analysis required.
ADM905	Upgrade and Relocation of Server Room	0	0	0	0.00%	Unfavourable	No variance analysis required.
BPC900	Briggs Park Cricket Net Recarpeting	0	0	0	0.00%	Unfavourable	No variance analysis required.
BTC900	Byford Tennis Courts	22,000	0	22,000	-100.00%	Favourable	Project complete, awaiting invoice.
WAT900	Watkins Road Transfer Station - Fence & Gate	0	0	0	0.00%	Unfavourable	No variance analysis required.
ESD908	Jarrahdale Static Water Supplies	0	150	(150)	0.00%	Unfavourable	No variance analysis required.
REN904	Building Renewals	0	0	0	0.00%	Unfavourable	No variance analysis required.
Total Land & Buildings		116,679	75,488	41,192	-35.30%	Favourable	
PLANT, FURNITURE & EQUIPMENT							
LIB902	Library - Self Service Machine	0	0	0	0.00%	Unfavourable	No variance analysis required.
ADM906	Administration Building - Minor Asset Purchases	0	0	0	0.00%	Unfavourable	No variance analysis required.
RPP950	Plant Replacement Program	0	0	0	0.00%	Unfavourable	No variance analysis required.
STP900	Plant Replacement - P3728 - Light Fleet - Executive Manager Planning	0	0	0	0.00%	Unfavourable	No variance analysis required.
OGC900	Plant Replacement - P3683 - Light Fleet - Manager Human Resources	0	0	0	0.00%	Unfavourable	No variance analysis required.
EXE900	Plant Replacement - P3674 - Light Fleet - Manager Communications	0	0	0	0.00%	Unfavourable	No variance analysis required.
ENV900	Plant Replacement - P3678 - Light Fleet - Manager Environment	0	0	0	0.00%	Unfavourable	No variance analysis required.
TPL900	Plant Replacement - P3732 - Light Fleet - Senior Planning Officer	0	0	0	0.00%	Unfavourable	No variance analysis required.
BUI900	Plant Replacement - P3724 - Light Fleet - Manager Building	0	0	0	0.00%	Unfavourable	No variance analysis required.
HIA900	Plant Replacement - P3737 - Light Fleet - Senior Environmental Health Officer	0	0	0	0.00%	Unfavourable	No variance analysis required.
ESD900	Plant Replacement - P3725 - Light Fleet - Manager Compliance & Emergency Services	0	0	0	0.00%	Unfavourable	No variance analysis required.
ESD900	Plant Replacement - P3722 - Light Fleet - Technical Officer - Emergency Services	0	0	0	0.00%	Unfavourable	No variance analysis required.
EDT900	Plant Replacement - P3740 - Light Fleet - Project Co-ordinator Infrastructure & Design	0	0	0	0.00%	Unfavourable	No variance analysis required.
EDT900	Plant Replacement - P3681 - Light Fleet - Design Co-ordinator	0	0	0	0.00%	Unfavourable	No variance analysis required.
COO900	Plant Replacement - P3726 - Light Fleet - Manager Community Development	0	0	0	0.00%	Unfavourable	No variance analysis required.
EST900	Plant Replacement - P3694 - Light Fleet - Manager Subdivisions	0	0	0	0.00%	Unfavourable	No variance analysis required.
LIB900	Plant Replacement - P3723 - Light Fleet - Manager Library Services	0	0	0	0.00%	Unfavourable	No variance analysis required.
DCO900	Plant Replacement - P3695 - Light Fleet - Co-Ordinator Compliance	0	0	0	0.00%	Unfavourable	No variance analysis required.
WOH900	Plant Replacement - P3672 - Light Fleet - Works Supervisor	0	0	0	0.00%	Unfavourable	No variance analysis required.
WOH900	Plant Replacement - P3702 - Light Fleet - Leading Hand Drainage	0	0	0	0.00%	Unfavourable	No variance analysis required.
WOH900	Plant Replacement - P3649 - Light Fleet - Building Maintenance Co-Ordinator	0	0	0	0.00%	Unfavourable	No variance analysis required.
Total Plant, Furniture & Equipment		0	0	0	0.00%	Unfavourable	

SHIRE OF SERPENTINE JARRAHDALE

MATERIAL VARIANCE REPORT
CAPITAL EXPENDITURE

Account	Description	YTD Budget as at 31/08/17	YTD Actual as at 31/08/17	Variance to YTD Budget \$	Variance to YTD Budget %	Favourable / Unfavourable	Comments
INFRASTRUCTURE							
REN900	Parks & Gardens Renewals	0	0	0	0.00%	Unfavourable	No variance analysis required.
BPP900	Briggs Park Lower Oval Upgrade	0	0	0	0.00%	Unfavourable	No variance analysis required.
BDP900	Byford Dog Park	0	0	0	0.00%	Unfavourable	No variance analysis required.
KAL900	Kalimna Oval Access Path	0	0	0	0.00%	Unfavourable	No variance analysis required.
Drainage							
REN901	Drainage Renewals	0	0	0	0.00%	Unfavourable	No variance analysis required.
Footpaths							
RC132	Footpath - Soldiers Road	0	0	0	0.00%	Unfavourable	No variance analysis required.
FNW900	Footpath - New Construction	0	0	0	0.00%	Unfavourable	No variance analysis required.
REN903	Footpath Renewals	0	0	0	0.00%	Unfavourable	No variance analysis required.
Roads							
COR900	Council Funded Road Construction						
RC133	Abernethy Road - Separable portion 4 - Public Transport Authority Rail Reserve Works	0	0	0	0.00%	Unfavourable	No variance analysis required.
RC002B	Gooralong Brook - Jarrahdale Road Bridge	0	66,668	(66,668)	0.00%	Unfavourable	Timing differences
RC088	Richardson Road Bridge - Serpentine River	0	0	0	0.00%	Unfavourable	No variance analysis required.
INT900	Intersection Upgrades	19,100	0	19,100	-100.00%	Favourable	Timing differences
RSI789	Minor Road Safety Initiatives	9,100	3,524	5,576	-61.28%	Favourable	No variance analysis required.
MKR900	Minor Kerb Repairs	0	0	0	0.00%	Unfavourable	No variance analysis required.
BSP900	Bus Shelter Program	0	0	0	0.00%	Unfavourable	No variance analysis required.
REN902	Road Renewals - Other	0	0	0	0.00%	Unfavourable	No variance analysis required.
DSC900	Developer Contribution Road Construction						
DES200	Thomas Road Design	0	0	0	0.00%	Unfavourable	No variance analysis required.
DSC133	Abernethy Road Design	0	4,800	(4,800)	0.00%	Unfavourable	No variance analysis required.
DCP133	Abernethy Road - Separable portion 1 - Kardan Blvd to Soldiers Road	0	0	0	0.00%	Unfavourable	No variance analysis required.
DCP133	Abernethy Road - Separable portion 1 - Kardan Blvd to Soldiers Road	31,678	16,697	14,981	-47.29%	Favourable	Timing differences
Roads to Recovery Funded Road Construction							
R2R250	Medulla Road (entire length 1800m)	360	0	360	-100.00%	Favourable	No variance analysis required.
R2R130	Kiln Road (SLK 0.94 - 3.55 - 2610m)	364	0	364	-100.00%	Favourable	No variance analysis required.
R2R153	Linton Street (SLK 0 - 0.7 - 700m)	424	0	424	-100.00%	Favourable	No variance analysis required.
R2R010	Gossage Road (SLK 3.5 to 4.1 - 600m)	35,990	42,246	(6,256)	17.38%	Unfavourable	No variance analysis required.
R2R016	Elliott Road (SLK 0 to 1.3 - 1300m)	6,578	64	6,514	-99.03%	Favourable	No variance analysis required.
R2R253	Marsh Court (entire length 600m)	112	0	112	-100.00%	Favourable	No variance analysis required.
Regional Road Group Funded Road Construction							
RRG900	Regional Road Group Funded Road Construction						
RRG133	Abernethy Road - Seperable Portion 2 - Soldiers Road to SW Hwy (RRG Funded)	33,000	4,563	28,438	-86.17%	Favourable	Timing differences.
RRG017	Hopeland Road - Signage & Linemarking	0	1,669	(1,669)	0.00%	Unfavourable	No variance analysis required.
RRG137	Orton Road - Resurfacing of mid block between Kargotich Road and King Road	1,068	0	1,068	-100.00%	Favourable	No variance analysis required.
RRG026	King Road - Resurfacing Jackson to Boomerang Road	970	0	970	-100.00%	Favourable	No variance analysis required.
RRG129	Nicholson Road - Resurfacing South of Rowley Road	1,642	0	1,642	-100.00%	Favourable	No variance analysis required.
RR005B	Wright Road -Resurfacing Watkins Road to Rail Line	710	0	710	-100.00%	Favourable	No variance analysis required.
RRG132	Soldiers Road - Resurfacing between Daisy Road and Bushlar Road	1,602	0	1,602	-100.00%	Favourable	No variance analysis required.
RRG302	Rowley Road - East of Blair Road SLK 1.83 to 2.44	0	0	0	0.00%	Unfavourable	No variance analysis required.
RRG005	Wright Road SLK 1.24 to 1.97	0	0	0	0.00%	Unfavourable	No variance analysis required.
RRG278	Rowley Road - West of Blair	0	0	0	0.00%	Unfavourable	No variance analysis required.
RRG154	Masters Road - South of Rowley Road	0	0	0	0.00%	Unfavourable	No variance analysis required.
RRB009	Kargotich Road - North of Lowlands Road	0	0	0	0.00%	Unfavourable	No variance analysis required.
State Black Spot Funded Road Construction							
SBS900	State Black Spot Funded Road Construction						
SBS133	Abernethy Road - Seperable portion 2 - Blackspot funded	0	0	0	0.00%	Unfavourable	No variance analysis required.
Total Infrastructure		142,698	140,230	2,468	-1.73%	Favourable	
TOTAL CAPITAL EXPENDITURE		259,377	215,717	43,660	-16.83%	Favourable	