



Monthly Financial Report February 2018



Shire of
Serpentine
Jarrahdale

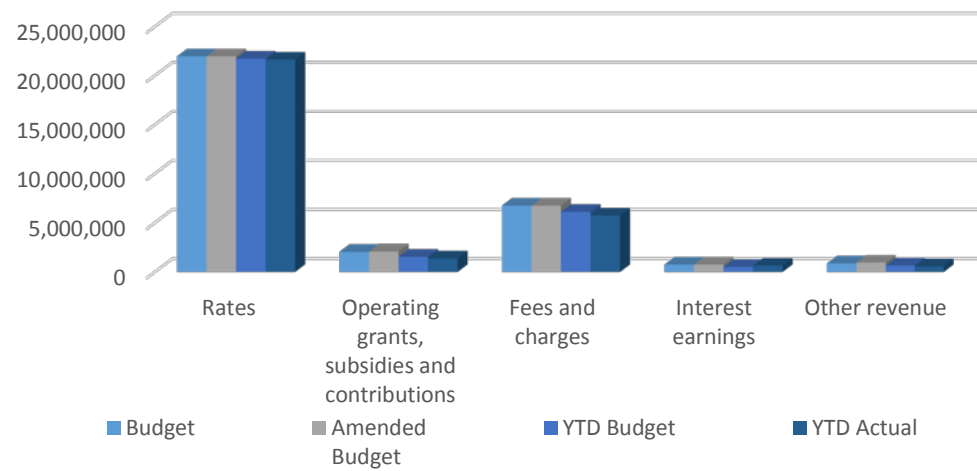
connect
with us



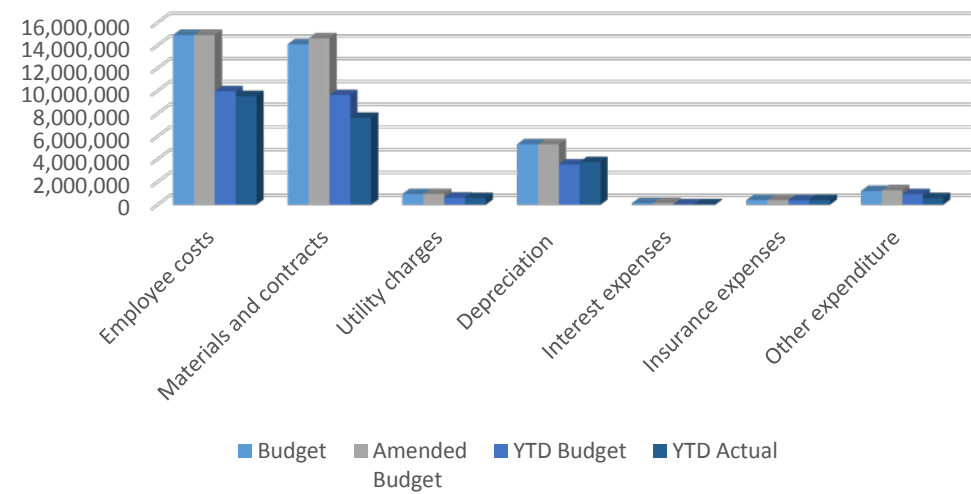
Table of Contents

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	12
Restricted Cash Report	14
Loans Schedule	15
Outstanding Rates Report	16
Sundry Debtors Report	17
Schedule of Investements	18
Variance Reports	19

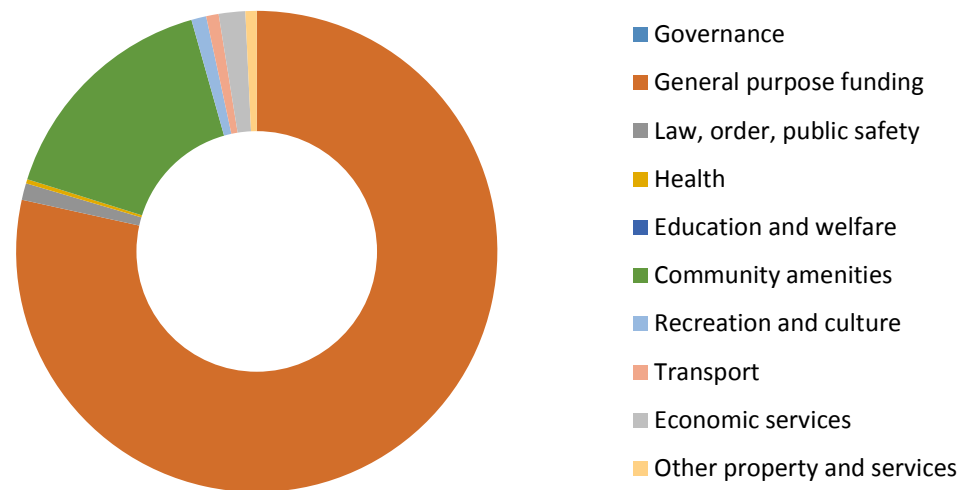
OPERATING REVENUE BY NATURE/TYPE



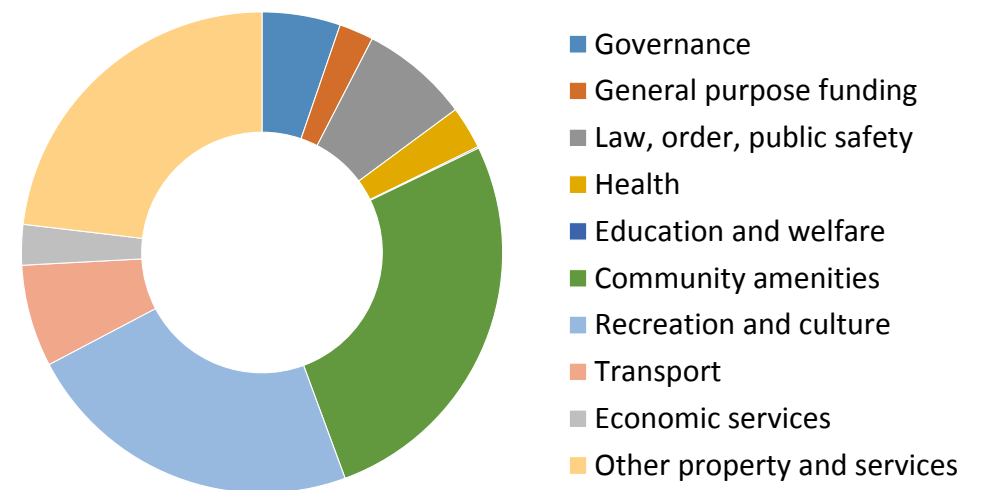
OPERATING EXPENDITURE BY NATURE/TYPE



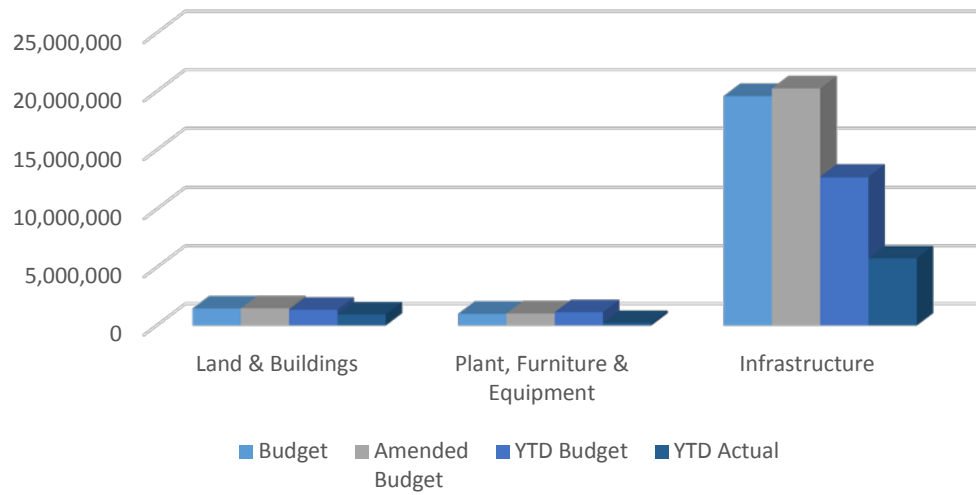
OPERATING INCOME BY PROGRAM



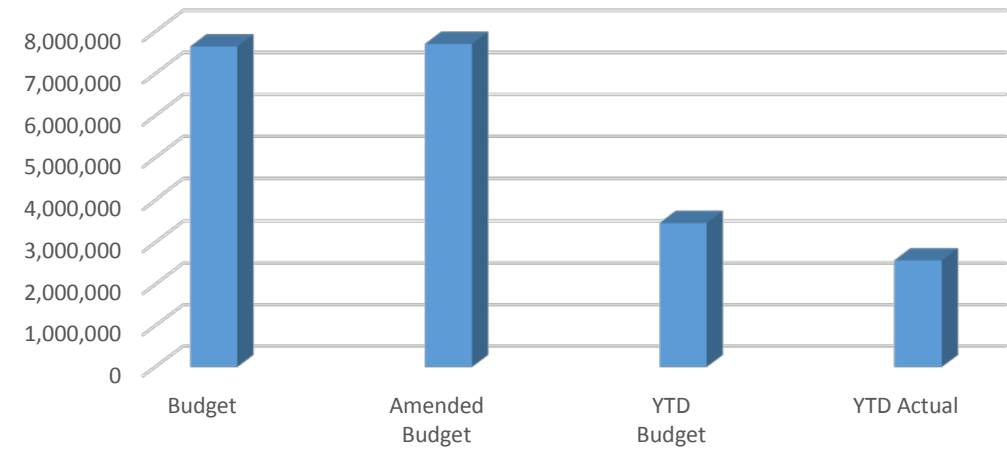
OPERATING EXPENDITURE BY PROGRAM



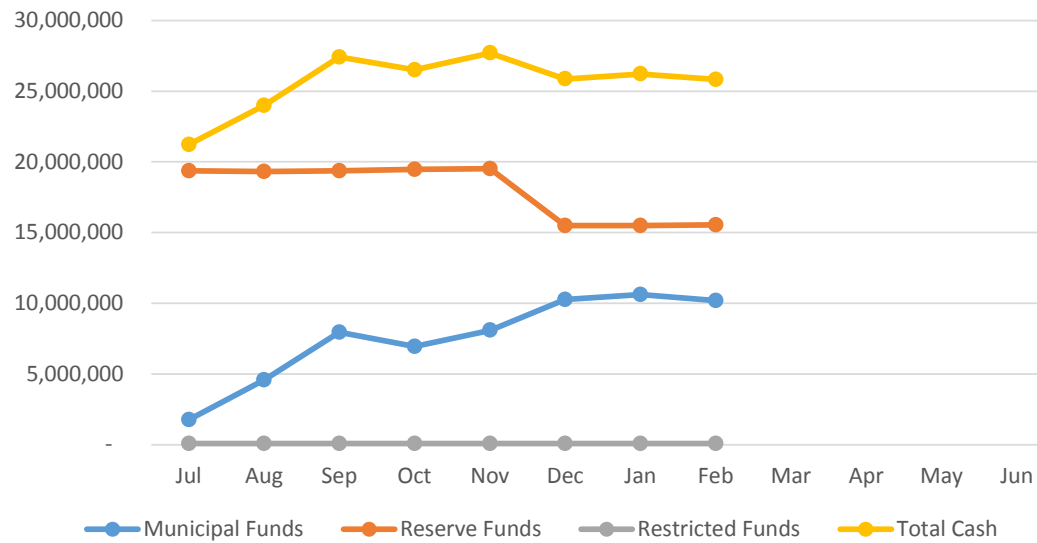
CAPITAL EXPENDITURE



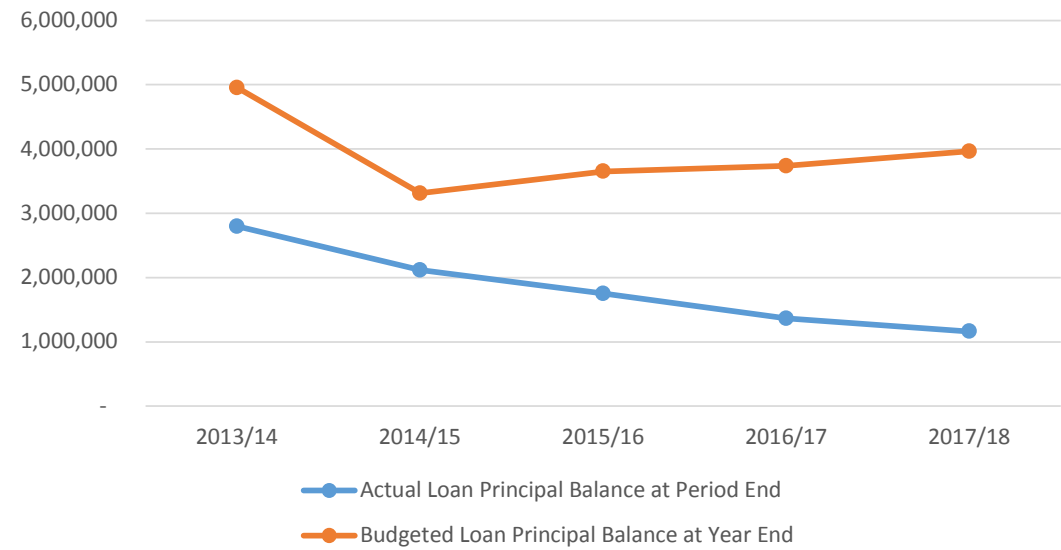
NON OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS



CASH



DEBT BALANCE



SHIRE OF SERPENTINE JARRAHDALE

STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE

	Budget 2017/18	Amended Budget 2017/18	YTD Budget as at 28/02/2018	YTD Actual as at 28/02/2018	Variance to YTD Budget %
REVENUE	\$	\$	\$	\$	%
Rates	21,965,297	21,965,297	21,732,841	21,642,950	-0.41%
Operating grants, subsidies and contributions	2,051,123	2,074,892	1,547,506	1,376,237	-11.07%
Fees and charges	6,744,274	6,744,274	6,112,634	5,737,085	-6.14%
Interest earnings	754,000	754,000	502,648	638,471	27.02%
Other revenue	871,067	947,089	641,242	568,452	-11.35%
	32,385,761	32,485,552	30,536,871	29,963,195	-1.88%
EXPENSES					
Employee costs	(14,904,524)	(14,904,524)	(9,970,886)	(9,542,178)	-4.30%
Materials and contracts	(14,102,794)	(14,614,518)	(9,636,848)	(7,626,981)	-20.86%
Utility charges	(934,423)	(934,423)	(620,528)	(585,912)	-5.58%
Depreciation on non-current assets	(5,305,661)	(5,305,661)	(3,536,976)	(3,746,317)	5.92%
Interest expenses	(118,161)	(118,161)	(34,799)	(40,133)	15.33%
Insurance expenses	(411,915)	(411,915)	(405,431)	(420,619)	3.75%
Other expenditure	(1,205,723)	(1,257,723)	(922,784)	(578,046)	-37.36%
	(36,983,203)	(37,546,926)	(25,128,252)	(22,540,186)	-10.30%
	(4,597,441)	(5,061,374)	5,408,620	7,423,009	37.24%
Profit on asset disposals	49,686	49,686	49,686	1,791	-96.40%
Loss on asset disposals	(27,788)	(27,788)	(27,788)	(29,252)	5.27%
NET RESULT	(4,575,542)	(5,039,475)	5,430,518	7,395,549	36.18%
OPERATING ACTIVITIES EXCLUDED FROM BUDGET					
Profit on asset disposals	(49,686)	(49,686)	(49,686)	(1,791)	-96.40%
Loss on asset disposals	27,788	27,788	27,788	29,252	5.27%
Depreciation and amortisation on assets	5,305,661	5,305,661	3,536,976	3,746,317	5.92%
Amount attributable to operating activities excluded from budget	5,283,763	5,283,763	3,515,078	3,773,778	7.36%
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	7,646,905	7,707,605	3,462,467	2,572,602	-25.70%
Proceeds from disposal of assets	449,000	449,000	449,000	31,000	-93.10%
Purchase property, plant and equipment	(2,484,274)	(2,528,051)	(2,512,551)	(1,169,059)	-53.47%
Purchase and construction of infrastructure	(19,610,703)	(20,271,040)	(12,722,798)	(5,799,464)	-54.42%
Amount attributable to investing activities	(13,999,072)	(14,642,486)	(11,323,882)	(4,364,922)	-61.45%
FINANCING ACTIVITIES					
Repayment of debentures	(547,756)	(547,756)	(201,459)	(201,459)	0.00%
Proceeds from new debentures	2,761,924	2,761,924	0	0	0.00%
Transfers (to)/from cash backed reserves (Restricted assets)	8,336,688	8,962,945	3,834,349	3,781,188	-1.39%
Transfers (to)/from restricted cash (Municipal)	0	0	0	(230)	0.00%
Amount attributable to financing activities	10,550,856	11,177,113	3,632,890	3,579,499	-1.47%
MUNICIPAL SURPLUS / (DEFICIT) BROUGHT FORWARD 1 JULY 2017	2,735,736	3,105,535	3,105,535	3,105,535	0.00%
MUNICIPAL SURPLUS / (DEFICIT) CARRIED FORWARD 28 FEBRUARY 201	(4,259)	(115,550)	4,360,138	13,489,439	209.38%

SHIRE OF SERPENTINE JARRAHDALE

STATEMENT OF FINANCIAL ACTIVITY
BY PROGRAM

	Budget 2017/18	Amended Budget 2017/18	YTD Budget as at 28/02/2018	YTD Actual as at 28/02/2018	Variance to YTD Budget %
	\$	\$	\$	\$	%
REVENUE					
Governance	0	0	0	160	0.00%
General purpose funding	24,311,558	24,387,580	23,452,948	23,505,517	0.22%
Law, order, public safety	537,760	677,760	428,384	336,042	-21.56%
Health	181,650	181,650	130,658	84,457	-35.36%
Education and welfare	500	500	328	330	0.67%
Community amenities	5,217,154	5,217,154	5,026,976	4,725,392	-6.00%
Recreation and culture	385,565	363,292	285,981	299,887	4.86%
Transport	504,052	410,094	312,234	251,613	-19.42%
Economic services	784,670	784,670	590,810	532,889	-9.80%
Other property and services	462,852	462,852	308,552	226,908	-26.46%
	32,385,761	32,485,552	30,536,871	29,963,195	-1.88%
EXPENDITURE					
Governance	(2,209,794)	(2,089,794)	(1,428,351)	(1,186,916)	-16.90%
General purpose funding	(860,398)	(862,398)	(575,827)	(521,444)	-9.44%
Law, order, public safety	(2,655,175)	(2,795,875)	(1,778,088)	(1,644,946)	-7.49%
Health	(1,112,124)	(1,112,124)	(741,352)	(648,382)	-12.54%
Education and welfare	(20,639)	(20,639)	(14,395)	(22,277)	54.76%
Community amenities	(10,573,181)	(10,848,304)	(7,199,783)	(5,980,518)	-16.93%
Recreation and culture	(8,007,360)	(8,082,458)	(5,488,170)	(5,163,074)	-5.92%
Transport	(8,395,849)	(8,501,546)	(5,615,278)	(1,547,087)	-72.45%
Economic services	(2,726,943)	(2,726,943)	(1,822,097)	(612,804)	-66.37%
Other property and services	(421,740)	(506,845)	(464,911)	(5,212,738)	1021.23%
	(36,983,203)	(37,546,926)	(25,128,251)	(22,540,187)	-10.30%
	(4,597,441)	(5,061,374)	5,408,619	7,423,009	37.24%
Profit on asset disposals	49,686	49,686	49,686	1,791	-96.40%
Loss on asset disposals	(27,788)	(27,788)	(27,788)	(29,252)	5.27%
NET RESULT	(4,575,542)	(5,039,475)	5,430,517	7,395,548	36.18%
OPERATING ACTIVITIES EXCLUDED FROM BUDGET					
Profit on asset disposals	(49,686)	(49,686)	(49,686)	(1,791)	-96.40%
Loss on asset disposals	27,788	27,788	27,788	29,252	5.27%
Depreciation and amortisation on assets	5,305,661	5,305,661	3,536,976	3,746,317	5.92%
Amount attributable to operating activities excluded from budget	5,283,763	5,283,763	3,515,078	3,773,778	7.36%
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	7,646,905	7,707,605	3,462,467	2,572,602	-25.70%
Proceeds from disposal of assets	449,000	449,000	449,000	31,000	-93.10%
Purchase property, plant and equipment	(2,484,274)	(2,528,051)	(2,512,551)	(1,169,059)	-53.47%
Purchase and construction of infrastructure	(19,610,703)	(20,271,040)	(12,722,798)	(5,799,464)	-54.42%
Amount attributable to investing activities	(13,999,072)	(14,642,486)	(11,323,882)	(4,364,922)	-61.45%
FINANCING ACTIVITIES					
Repayment of debentures	(547,756)	(547,756)	(201,459)	(201,459)	0.00%
Proceeds from new debentures	2,761,924	2,761,924	0	0	0.00%
Transfers (to)/from cash backed reserves (Restricted Assets)	8,336,688	8,962,945	3,834,349	3,781,188	-1.39%
Transfers (to)/from restricted cash (Municipal)	0	0	0	(230)	0.00%
Amount attributable to financing activities	10,550,856	11,177,113	3,632,890	3,579,499	-1.47%
MUNICIPAL SURPLUS / (DEFICIT) BROUGHT FORWARD 1 JULY 2016	2,735,736	3,105,535	3,105,535	3,105,535	0.00%
MUNICIPAL SURPLUS / (DEFICIT) CARRIED FORWARD 28 FEBRUARY 2018	(4,259)	(115,550)	4,360,138	13,489,439	209.38%

SHIRE OF SERPENTINE JARRAHDALE

STATEMENT OF NET CURRENT ASSETS

	Budget 2017/18	YTD Actual as at 28/02/2018	Prior Year Actual 2016/17
CURRENT ASSETS	\$	\$	\$
Cash & Cash Equivalents - Unrestricted	1,548,418	10,182,480	5,165,307
Cash & Cash Equivalents - Restricted	90,841	92,871	92,642
Cash & Cash Equivalents - Reserves	10,977,768	15,553,060	19,331,397
Receivables	1,324,549	6,475,094	1,928,846
Inventories	22,770	17,096	61,421
	13,964,346	32,320,601	26,579,613
CURRENT LIABILITIES			
Payables and Provisions	(2,899,996)	(3,185,231)	(4,050,039)
	(2,899,996)	(3,185,231)	(4,050,039)
NET CURRENT ASSET POSITION	11,064,350	29,135,370	22,529,574
Less: Restricted Cash	(90,841)	(92,871)	(92,642)
Less: Reserves	(10,977,768)	(15,553,060)	(19,331,397)
TOTAL NET CURRENT ASSETS	(4,259)	13,489,439	3,105,535

SHIRE OF SERPENTINE JARRAHDAL
GRANTS, SUBSIDIES & CONTRIBUTIONS REGISTER 2017/18

Programme	Contribution / Grants/Subsidies	Operating / Non Operating	Description	Income Account	Original Budget \$	YTD Actual \$	Comments
Law & Order	Grants / Subsidies	Non Operating	Regional Grant Scheme- Jarrahdale Static Water Supplies	ESD406	133,700	-	
Recreation & Culture	Grants / Subsidies	Non Operating	Royalties for Regions - Briggs Park - Skate Park	OSR404	50,000	50,000	
Community Amenities	Grants / Subsidies	Non Operating	Public Art Fund	TPL189	-	17,500	
Transport	Grants / Subsidies	Non Operating	Main Roads WA - Abernethy Road - Seperable Portion 2 - Soldiers Road to SW Hwy (RRG Funded)	CDA100	550,113	366,742	
Transport	Grants / Subsidies	Non Operating	Main Roads WA - Orton Road - Resurfacing of mid block between Kargotich Road and King Road	CDA100	142,409	59,964	
Transport	Grants / Subsidies	Non Operating	Main Roads WA - King Road - Resurfacing Jackson to Boomerang Road	CDA100	129,563	51,825	
Transport	Grants / Subsidies	Non Operating	Main Roads WA - Nicholson Road - Resurfacing South of Rowley Road	CDA100	219,052	87,621	
Transport	Grants / Subsidies	Non Operating	Main Roads WA - Wright Road -Resurfacing Watkins Road to Rail Line	CDA100	94,652	37,861	
Transport	Grants / Subsidies	Non Operating	Main Roads WA - Soldiers Road - Resurfacing between Daisy Road and Bushlar Road	CDA100	213,643	85,457	
Transport	Grants / Subsidies	Non Operating	Federal Roads to Recovery - Medulla Rd, entire length (1800m) - Resurfacing Project	CDA101	72,000	-	
Transport	Grants / Subsidies	Non Operating	Federal Roads to Recovery - Kiln Rd, slk 0.94 to 3.55 (2,610m) - Resurfacing Project	CDA101	73,000	-	
Transport	Grants / Subsidies	Non Operating	Federal Roads to Recovery - Linton St, entire street (460m) - Resurfacing Project	CDA101	85,000	-	
Transport	Grants / Subsidies	Non Operating	Federal Roads to Recovery - Gossage Rd, Kargotich Rd to Boomerang Rd (2,700m) - Rehabilitation, Shoulder Improvement a	CDA101	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	CDA101	315,821	-	
Transport	Grants / Subsidies	Non Operating	Federal Roads to Recovery - Marsh Court, entire length (600m)	CDA101	22,770	-	
Transport	Grants / Subsidies	Non Operating	State Blackspot - Abernethy Road - Soldiers Road Median Island	CDA102	7,200	-	
Transport	Grants / Subsidies	Non Operating	Perth Bicycle Network - Soldiers Road Footpath	CDA104	105,000	-	
Transport	Grants / Subsidies	Non Operating	National Stronger Regions Funds - Abernethy Road - Separable portion 1 - Kardan Blvd to Soldiers Road	CDA105	5,234,952	1,706,567	
Transport	Contribution	Non Operating	Byford Developer Contributions	CDA111	-	109,065	
			Subtotal Non-Operating		7,646,905	2,572,602	

Programme	Contribution / Grant/Subsidies	Operating / Non Operating	Description	Income Account	Original Budget \$	YTD Actual \$	Comments
Economic	Contribution	Operating	BCITF / BRB Contributions	BUI366	9,000	6,008	
General Purpose	Grants / Subsidies	Operating	WA Government Financial Assistance Grant - Untied	GPG142	811,319	547,786	
General Purpose	Grants / Subsidies	Operating	WA Government Financial Assistance Grant - Untied Roads	GPG143	405,107	351,328	
General Purpose	Grants / Subsidies	Operating	Rate Equivalent Payments	RAR131	10,000	-	
General Purpose	Grants / Subsidies	Operating	Rates Incentive Prize Contribution	RAR150	835	835	
Law, Order & Public Safety	Grants / Subsidies	Operating	Local Govt Grant Scheme - SES	SES100	38,220	-	
Law, Order & Public Safety	Grants / Subsidies	Operating	Local Govt Grant Scheme - Bushfire Brigade	VFB100	358,340	210,620	
Law, Order & Public Safety	Grants / Subsidies	Operating	Office of Emergency Management AWARE Grant Funding	ESD06	-	4,000	
Law, Order & Public Safety	Contribution	Operating	Bushfire Cadets Contributions	VFB299	3,000	-	
Law, Order & Public Safety	Contribution	Operating	Emergency Services Family Fun Day Contributions	VFB300	3,000	1,000	
Recreation & Culture	Grants / Subsidies	Operating	KidSport Grant	CDO101	75,000	37,500	
Recreation & Culture	Grants / Subsidies	Operating	Lottery West Grant - Australia Day	CDO101	8,000	8,167	
Recreation & Culture	Grants / Subsidies	Operating	WA Department of Sport & Rec Club Development Officer	CDO105	30,000	31,500	
Recreation & Culture	Grants / Subsidies	Operating	Alcoa Huntly Partnering Agreement	CDO105	-	30,000	
Recreation & Culture	Contribution	Operating	Department of Education - Shared Use Agreement West Byford Primary	OSR101	14,750	14,900	
Recreation & Culture	Grants / Subsidies	Operating	Tourism WA - Perth Symphony Orchestra Concert	OTC200	50,000	-	
Recreation & Culture	Contribution	Operating	SJ Cricket Club - Contribution towards upgrade of cricket nets		-	5,000	
Transport	Grants / Subsidies	Operating	Main Roads WA - Street Light Subsidy	MOR126	5,000	-	
Transport	Grants / Subsidies	Operating	Main Roads WA - Direct Grant	MOR303	221,552	127,594	
Transport	Contribution	Operating	Main Roads WA - Maintenance Contribution	MOR320	8,000	-	
			Subtotal Operating		2,051,123	1,376,237	
			Total Grants, Subsidies & Contributions		9,698,028	3,948,839	

SHIRE OF SERPENTINE JARRAHDALE

CAPITAL EXPENDITURE REPORT

Account	Description	Budget 2017/18	Amended Budget 2017/18	YTD Budget as at 28/02/18	YTD Actual as at 28/02/18	Variance to YTD Budget
LAND & BUILDINGS						
BYP900	Briggs Park Youth Precinct Facilities - Skate Park (Byford)	346,635	346,635	346,635	315,168	-9.08%
PPT900	Percy's Park Toilets	95,516	95,516	95,516	45,592	-52.27%
BBX900	Byford BMX - Upgrade of Lighting	25,000	65,000	65,000	-	-100.00%
ANI900	Upgrade Dog Pound	4,679	4,679	4,679	5,409	15.61%
LIB901	Library - Blue Room Upgrade	12,000	12,000	12,000	-	-100.00%
MOC901	Administration Building Redesign	-	50,000	50,000	14,998	-70.00%
MOC904	Civic Centre Roof Repair	100,000	100,000	100,000	46,015	-53.99%
REC900	Rec Centre - Repainting of the Kingia Function Room and Green Room	7,500	7,500	7,500	7,500	0.00%
REC901	Rec Centre - Replacement of waterless urinals in mens toilets	12,500	12,500	12,500	-	-100.00%
REC902	Rec Centre - Fire Hydrant Booster	8,353	8,353	8,353	4,847	-41.97%
ADM905	Upgrade and Relocation of Server Room	155,000	-	-	1,165	0.00%
BPC900	Briggs Park Cricket Net Recarpeting	8,900	53,900	53,900	41,169	-23.62%
BTC900	Byford Tennis Courts	46,460	16,460	16,460	20,233	22.92%
WAT900	Watkins Road Transfer Station - Fence & Gate	40,000	40,000	40,000	-	-100.00%
ESD908	Jarrahdale Static Water Supplies	357,300	357,300	357,300	374,393	4.78%
ESD909	Volunteer Brigades Capital Improvements	-	60,000	20,000	-	-100.00%
REN904	Building Renewals	256,511				0.00%
BYH950	Byford Hall on South Western Highway	-	90,011	90,011	42,425	-52.87%
WOH950	Building Maintenance Shed at the Shire Depot	-	80,000	80,000	3,976	-95.03%
BYH951	Byford Hall	-	56,500	-	-	0.00%
LIB950	Library	-	30,000	-	-	0.00%
REC903	Rec Centre Renewals - Creche Playground	-	-	-	10,000	0.00%
REC904	Rec Centre Renewals - Office Refit	-	-	-	25,000	0.00%
Total Land & Buildings		1,476,354	1,486,354	1,359,854	957,891	-29.56%
PLANT, FURNITURE & EQUIPMENT						
LIB902	Library - Self Service Machine	34,720	20,000	20,000	15,640	-21.80%
ADM906	Administration Building - Minor Asset Purchases	15,000	25,000	25,000	7,773	-68.91%
RPP950	Plant Replacement Program	400,000	400,000	400,000	149,259	-62.69%
STP900	Plant Replacement - P3728 - Light Fleet - Executive Manager Planning	36,200	36,200	36,200	-	-100.00%
OGC900	Plant Replacement - P3683 - Light Fleet - Manager Human Resources	31,500	31,500	31,500	-	-100.00%
EXE900	Plant Replacement - P3674 - Light Fleet - Manager Communications	31,500	31,500	31,500	-	-100.00%
ENV900	Plant Replacement - P3678 - Light Fleet - Manager Environment	31,500	31,500	31,500	-	-100.00%
TPL900	Plant Replacement - P3732 - Light Fleet - Senior Planning Officer	24,000	24,000	24,000	-	-100.00%
BUI900	Plant Replacement - P3724 - Light Fleet - Manager Building	24,000	24,000	24,000	-	-100.00%
HIA900	Plant Replacement - P3737 - Light Fleet - Senior Environmental Health Officer	24,000	24,000	24,000	-	-100.00%
ESD900	Plant Replacement - P3725 - Light Fleet - Manager Compliance & Emergency Services	31,500	31,500	63,000	-	-100.00%
ESD900	Plant Replacement - P3722 - Light Fleet - Technical Officer - Emergency Services	31,500	31,500	63,000	-	-100.00%
EDT900	Plant Replacement - P3740 - Light Fleet - Project Co-Ordinator Infrastructure & Design	24,000	24,000	48,000	-	-100.00%
EDT900	Plant Replacement - P3681 - Light Fleet - Design Co-ordinator	24,000	24,000	48,000	-	-100.00%
CDO900	Plant Replacement - P3726 - Light Fleet - Manager Community Development	31,500	31,500	31,500	-	-100.00%
EST900	Plant Replacement - P3694 - Light Fleet - Manager Subdivisions	31,500	31,500	31,500	-	-100.00%
LIB900	Plant Replacement - P3723 - Light Fleet - Manager Library Services	31,500	31,500	31,500	-	-100.00%
DCO900	Plant Replacement - P3695 - Light Fleet - Co-Ordinator Compliance	24,000	24,000	24,000	-	-100.00%
WOH900	Plant Replacement - P3721 - Reticulation Fitter (Insurance Claim)	-	38,497	38,497	38,497	0.00%
WOH900	Plant Replacement - P3672 - Light Fleet - Works Supervisor	42,000	42,000	42,000	-	-100.00%
WOH900	Plant Replacement - P3702 - Light Fleet - Leading Hand Drainage	42,000	42,000	42,000	-	-100.00%
WOH900	Plant Replacement - P3649 - Light Fleet - Building Maintenance Co-Ordinator	42,000	42,000	42,000	-	-100.00%
Total Plant, Furniture & Equipment		1,007,920	1,041,697	1,152,697	211,169	-81.68%

SHIRE OF SERPENTINE JARRAHDALE

CAPITAL EXPENDITURE REPORT

Account	Description	Budget 2017/18	Amended Budget 2017/18	YTD Budget as at 28/02/18	YTD Actual as at 28/02/18	Variance to YTD Budget
INFRASTRUCTURE						
REN900	Parks & Gardens Renewals	225,600	-			0.00%
PLA950	Bill Hicks Reserve - Playground Replacement	-	40,000	40,000	-	-100.00%
CRI950	Cristonia Reserve Irrigation System	-	15,000	15,000	-	-100.00%
BAL950	Ballawarra Reserve - Replacement of Rubber Softfall	-	31,000	31,000	20,500	-33.87%
MUR950	Mundijong Oval - Replacement of Football Goals	-	20,000	20,000	-	-100.00%
KAN951	Kandimak Reserve - Replacement of Double BBQ	-	12,218	12,218	-	-100.00%
MLP950	Linear Park - Replacement of softfall retaining wall	-	4,000	-	7,273	0.00%
MLP951	Linear Park - Playground Fence	-	4,000	-	4,727	0.00%
RAI950	Rain Forrest Reserve - Timber walk bridge	-	4,000	-	-	0.00%
KAN950	Kandimak Reserve - Timber walk bridge	-	18,000	-	-	0.00%
BSC950	Clondyke Reserve - Timber walk bridges	-	6,000	-	-	0.00%
TAR950	Tarcoola Link - Replace rubber softfall	-	38,626	38,626	-	-100.00%
RAY950	Sunrays/St Thomas Reserve - Playground Fence	-	4,895	4,895	-	-100.00%
BHR950	Byford Hall - Upgrade Shade Sails	-	9,861	-	-	0.00%
SSR950	Clem Kentish Oval - Mound Reserve	-	18,000	-	-	0.00%
BHR951	Byford Hall - Playground rubber softfall	-	17,825	-	18,375	0.00%
BPP900	Briggs Park Lower Oval Upgrade	100,000	100,000	100,000	5,284	-94.72%
BDP900	Byford Dog Park	31,617	31,617	31,617	-	-100.00%
KAL900	Kalimna Oval Access Path	15,000	15,000	15,000	-	-100.00%
RSS900	Serpentine Sport Reserve - Irrigation	-	75,000	75,000	-	-100.00%
Drainage						
REN901	Drainage Renewals	340,000	-			
DRN097	Tonkin Street, Mundijong	-	40,000	40,000	-	-100.00%
DRN132	Soldiers Road & Cardup Sliding Intersection, Byford	-	45,000	45,000	17,995	-60.01%
DRN423	Clondyke Drive & South Western Highway Intersection, Byford	-	55,000	55,000	26,672	-51.51%
DRN134	Bateman Street & Mead Street, Byford	-	115,000	115,000	-	-100.00%
DRN010	Gossage Road Culvert	-	45,000	-	-	0.00%
DRN999	Drainage Various	-	40,000	-	22,300	0.00%
Footpaths						
RC132	Footpath - Soldiers Road	210,000	210,000	-	-	0.00%
FNW900	Footpath - New Construction	125,000	-	-	-	0.00%
FNW007	Karnup Road	-	30,800	30,800	21,252	-31.00%
FNW001	South Western Highway	-	60,000	60,000	24,018	-59.97%
FNW190	Gordin Way	-	20,000	20,000	-	-100.00%
FNW122	Tonkin Street, Serpentine	-	20,000	20,000	19,799	-1.00%
FNW134	Bateman Street	-	25,000	25,000	-	-100.00%
REN903	Footpath Renewals	140,800	-			0.00%
FRN002	Jarrahdale Road	-	75,000	75,000	52,569	-29.91%
FRN089	Cockram Street	-	35,000	35,000	47,353	35.29%

SHIRE OF SERPENTINE JARRAHDALE

CAPITAL EXPENDITURE REPORT

Account	Description	Budget 2017/18	Amended Budget 2017/18	YTD Budget as at 28/02/18	YTD Actual as at 28/02/18	Variance to YTD Budget
	Roads					
COR900	Council Funded Road Construction					
RC133	Abernethy Road - Separable portion 4 - Public Transport Authority Rail Reserve Works	341,000	341,000	241,000	44,841	-81.39%
RC002B	Gooralong Brook - Jarrahdale Road Bridge	66,668	66,668	66,668	66,668	0.00%
RC088	Richardson Road Bridge - Serpentine River	850,540	850,540	850,540	-	0.00%
RC448	Benalla Crescent	-	198,289	75,000	-	0.00%
INT900	Intersection Upgrades	30,000	30,000	30,000	18,440	-38.53%
RSI789	Minor Road Safety Initiatives	30,000	30,000	30,000	32,152	7.17%
MKR900	Minor Kerb Repairs	15,000	15,000	15,000	910	-93.93%
BSP900	Bus Shelter Program	15,000	15,000	15,000	7,458	-50.28%
REN902	Road Renewals - Other	1,634,359				0.00%
RRN253	Marsh Court	-	30,000	30,000	-	-100.00%
RRN254	Jarrahglen Rise	-	44,445	44,445	-	-100.00%
RRN014	Rapid Road	-	51,506	51,506	-	-100.00%
RRN158	Briggs Road	-	115,633	115,633	-	-100.00%
RRN134	Bateman Street	-	30,000	30,000	90,922	203.07%
RRN141	Clifton Road	-	44,353	44,353	-	-100.00%
RRN155	Alice Road	-	30,000	30,000	-	-100.00%
RRN132	Soldiers Road	-	69,997	69,997	-	-100.00%
RRN150	Edward Crescent	-	52,081	52,081	-	-100.00%
RRN097	Tonkin Street	-	43,157	43,157	-	-100.00%
RRN242	Mason Court	-	28,192	28,192	-	-100.00%
RRN131	Park Road	-	75,000	75,000	-	-100.00%
RRN102	Wanliss Street	-	85,000	85,000	-	-100.00%
RRN009	Kargotich Road	-	80,000	80,000	5,102	-93.62%
RRN072	Lowlands Road	-	337,666	-	-	0.00%
RRN032	Henderson Road	-	399,041	-	355,955	0.00%
RRN435	Baigup Loop	-	90,000	80,000	5,532	-93.09%
DSC900	Developer Contribution Road Construction					
DES200	Thomas Road Design	116,298	116,298	-	-	0.00%
DSC133	Abernethy Road Design	-	4,800	4,800	4,800	0.00%
DCP133	Abernethy Road - Separable portion 1 - Kardan Blvd to Soldiers Road	21,321	21,321	-	-	0.00%
DCP133	Abernethy Road - Separable portion 1 - Kardan Blvd to Soldiers Road	12,163,808	12,163,808	6,858,712	3,439,295	-49.86%
R2R900	Roads to Recovery Funded Road Construction					
R2R250	Medulla Road (entire length 1800m)	72,000	72,000	67,680	-	-100.00%
R2R130	Kiln Road (SLK 0.94 - 3.55 - 2610m)	73,000	73,000	68,616	-	-100.00%
R2R153	Linton Street (SLK 0 - 0.7 - 700m)	85,000	110,000	104,896	-	-100.00%
R2R010	Gossage Road (SLK 3.5 to 4.1 - 600m)	198,030	476,825	296,049	323,640	9.32%
R2R016	Elliott Road (SLK 0 to 1.3 - 1300m)	315,821	327,025	298,091	3,332	-98.88%
R2R253	Marsh Court (entire length 600m)	22,770	22,770	22,535	-	-100.00%
RRG900	Regional Road Group Funded Road Construction					
RRG133	Abernethy Road - Seperable Portion 2 - Soldiers Road to SW Hwy (RRG Funded)	1,107,483	1,107,483	600,000	677,649	12.94%
RRG017	Hopeland Road - Signage & Linemarking	-	1,700	1,700	1,669	-1.82%
RRG137	Orton Road - Resurfacing of mid block between Kargotich Road and King Road (grant not approved yet)	213,614	213,614	211,478	246,220	16.43%
RRG026	King Road - Resurfacing Jackson to Boomerang Road	194,345	194,345	192,395	166,206	-13.61%
RRG129	Nicholson Road - Resurfacing South of Rowley Road	328,578	328,578	325,289	-	-100.00%
RR005B	Wright Road -Resurfacing Watkins Road to Rail Line	141,978	141,978	140,559	-	-100.00%
RRG132	Soldiers Road - Resurfacing between Daisy Road and Bushlar Road	320,465	320,465	317,259	-	-100.00%
RRG302	Rowley Road - East of Blair Road SLK 1.83 to 2.44	10,000	41,779	41,779	2,891	-93.08%
RRG005	Wright Road SLK 1.24 to 1.97	10,000	28,313	28,313	3,118	-88.99%
RRG278	Rowley Road - West of Blair	10,000	10,000	10,000	3,792	-62.08%
RRG154	Masters Road - South of Rowley Road	10,000	19,200	19,200	3,586	-81.32%
RRB009	Kargotich Road - North of Lowlands Road	10,000	26,719	26,719	7,169	-73.17%
SBS900	State Black Spot Funded Road Construction					
SBS133	Abernethy Road - Seperable portion 2 - Blackspot funded	15,608	15,608	-	-	0.00%
Total Infrastructure		19,610,704	20,271,040	12,722,798	5,799,464	-54.42%
TOTAL CAPITAL EXPENDITURE		22,094,978	22,799,091	15,235,349	6,968,524	-54.26%

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	3,144	-	(17,095)	282,222	12,767
Briggs Park Reserve	162,431	1,676	-	(5,284)	158,823	64,618
Building Asset Management Reserve	851,168	7,360	-	-	858,528	708,002
Byford BMX	330,595	3,393	-	(5,000)	328,988	313,037
Byford Developer Contribution Reserve	7,480,762	126,059	99,217	(3,229,017)	4,477,021	2,575,495
Byford Locality Funding	33,505	-	-	(33,505)	-	-
Committed Works	1,212,470	-	-	(593,324)	619,146	-
Community Facilities	278,176	3,013	-	-	281,189	280,276
Community Grants Reserve	-	2,807	516,438	(46,607)	472,638	376,115
Drainage Asset Management Reserve	-	-	-	-	-	111,481
Fire Asset Management Reserve	-	-	52,371	-	52,371	33,076
Footpaths Asset Management Reserve	-	-	-	-	-	-
Investment	661,419	6,587	-	-	668,006	666,204
Jarrahdale Communications Tower	157,358	1,639	-	-	158,997	165,688
Jarrahdale Locality Funding	96,455	-	-	(96,455)	-	-
Jarrahdale Community Infrastructure Reserve	-	0	50,000	-	50,000	-
Keysbrook Locality Funding	63,461	-	-	(63,461)	-	-
Leave	309,978	3,243	-	-	313,221	113,280
Light Fleet & Plant Acquisition	1,023,081	9,404	-	-	1,032,485	683,477
Miscellaneous Developer Contribution Reserve	1,150,683	56,867	-	-	1,207,550	960,172
Multi Use Trails	17,448	326	-	-	17,774	17,580
Mundijong Locality Funding	93,915	-	-	(93,915)	-	-
Mundijong Whitby - Shire Contribution	100,000	1,124	100,000	-	201,124	201,346
Emergency Management Reserve	250,000	2,559	-	-	252,559	253,365
Oakford Locality Funding	128,530	-	-	(128,530)	-	-
Parks & Gardens Asset Management Reserve	65,630	725	-	-	66,355	218,533
Renewable Energy	32,559	336	-	-	32,895	32,805
Road Asset Management Reserve	365,728	3,647	-	-	369,375	603,501
Serpentine Jarrahdale Locality Funding	26,788	444	-	-	27,232	26,989
Serpentine Jarrahdale Sporting Precinct	385,831	3,792	-	-	389,623	389,187
Serpentine Locality Funding	100,572	-	-	(100,572)	-	-
Tourism	21,056	617	-	(960)	20,713	-
Unspent Grants & Contributions	1,475,773	-	-	(382,511)	1,093,262	67,766
Waste	2,122,675	18,337	-	-	2,141,012	2,103,008
Workers Compensation Premium	60,077	-	-	(60,077)	-	-
Total	19,354,297	257,100	818,026	(4,856,313)	15,573,109	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	Purpose of the reserve
Administration Building	To provide for the employee accommodation requirements.
Briggs Park Reserve	To provide for the future requirements of Briggs Park master plan.
Building Asset Management Reserve	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	To provide for the future Byford BMX track.
Byford Developer Contribution Reserve	To contributed towards the infrastructure within the Byford area.
Byford Locality Funding	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Committed Works	To transfer unspent Municipal funded expenditure on specific project, to enable identification of carryover expenditure into the next financial year.
Community Facilities	To transfer unspent Municipal funded expenditure on specific project, to enable identification of carryover expenditure into the next financial year.
Footpaths Asset Management Reserve	To ensure minimal funding gap to asset management plan requirements.
Investment	These funds are to be used to leverage opportunities that may present themselves to Council from time to time.
Jarrahdale Communications Tower	To provide for the upgrades and maintenance of the tower when required.
Jarrahdale Locality Funding	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Jarrahdale Community Infrastructure Reserve	To provide funds for the upgrade, renewal or replacement of community assets in the Jarrahdale locality.
Keysbrook Locality Funding	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Leave	To be used to fund annual, sick (including depot EBA) and long service leave requirements.
Light Fleet & Plant Acquisition	To provide for the replacement of Light Fleet, Plant and Equipment as required under the replacement and acquisition program.
Miscellaneous Developer Contribution Reserve	To contributed towards future infrastructure within the Shire.
Multi Use Trails	To allow for the construction of Multi Use Trails.
Mundijong Locality Funding	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Mundijong Whitby - Shire Contribution	To provide towards the future contribution requirements of the Mundijong Whitby Community Development Contribution Scheme.
Emergency Management Reserve	To provide for unanticipated significant emergency services events or plant repairs.
Oakford Locality Funding	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Parks & Gardens Asset Management Reserve	To ensure minimal funding gap to asset management plan requirements
Renewable Energy	This reserve is to allow Council to undertake renewable energy projects.
Road Asset Management Reserve	To ensure minimal funding gap to asset management plan requirements.
Serpentine Jarrahdale Locality Funding	Council initiated townscape related projects in the Serpentine Jarrahdale Shire.
Serpentine Jarrahdale Sporting Precinct	To provide funds for the Serpentine Jarrahdale Regional Sporting Precinct when grant applications require contribution funding.
Serpentine Locality Funding	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Tourism	This reserve has been modified to include the implementation of the tourism strategy and development of tourism throughout.
Unspent Grants & Contributions	To restrict unspent grants & contributions.
Waste	To provide for waste management requirements.
Workers Compensation Premium	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 28/02/18 \$
Environmental Works - TTREE	Community Amenities	69,556	-	-	-	69,556
Byford Youth Forum	Governance	9,457	230	-	-	9,687
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	230	-	-	92,871

SHIRE OF SERPENTINE JARRAHDALE

LOANS SCHEDULE

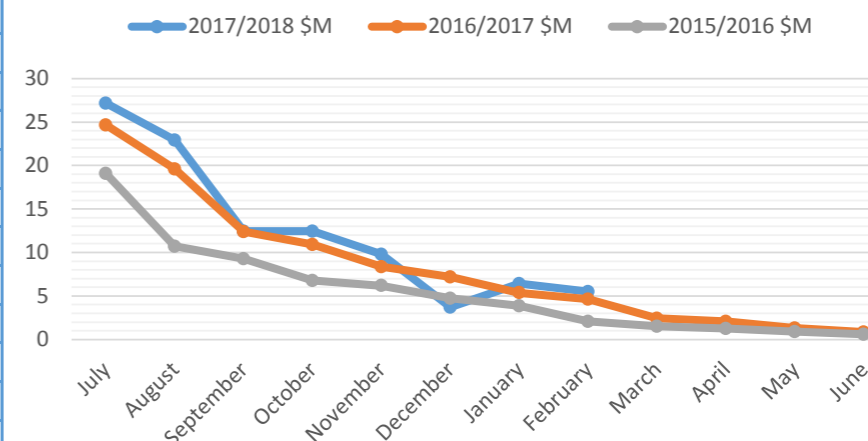
Particulars	Interest Rate	Term (Yrs)	Maturity Date	Principal 1 July 2017		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
				Budget	Actual	Budget	Actual YTD	Budget	Actual YTD	Budget	Actual YTD	Budget	Actual YTD
Governance													
Loan 117 - Council Chambers Refurbishment	4.36%	10	27/06/2023	743,250	753,801	-	-	113,627	55,637	629,623	698,164	31,181	19,045
Recreation and culture													
Loan 91 - Recreation Centre	6.02%	15	30/06/2019	610,156	610,156	-	-	296,033	145,822	314,123	464,334	31,742	21,088
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	201,459	3,567,574	1,162,498	118,162	40,133

SHIRE OF SERPENTINE JARRAHDALE

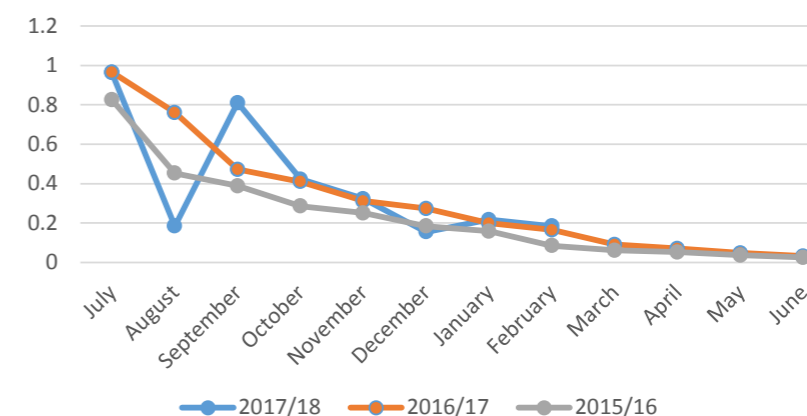
OUTSTANDING RATES REPORT

	Levied	Receipts	Balance
Rates - Current	21,706,838.44	18,884,837.37	2,822,001.07
Rates - Arrears	1,108,612.07	555,839.96	552,772.11
Interest	368,527.80	106,170.23	262,357.57
Legal Charges	87,012.32	28,093.24	58,919.08
Prepayment of Rates (excess)	0.00	376,365.20	(376,365.20)
Back Rates	133,247.12	86,424.78	46,822.34
Collection Admin Fee - Current	0.00	0.00	0.00
Notice of discontinuance	536.00	388.00	148.00
Dishonour Fee	11,042.71	3,561.05	7,481.66
ESL Penalty Interest Current	7,066.50	1,168.53	5,897.97
ESL Penalty Interest Arrears	7,273.83	3,147.83	4,126.00
Instalment Admin Fee	108,110.00	108,020.00	90.00
Instalment Interest	116,931.55	116,836.46	95.09
Payment Arrangement Admin Fee - Current	0.00	0.00	0.00
Payment Arrangement Admin Fee - Arrears	10,690.53	7,698.47	2,992.06
Rubbish Collection Rate - Arrears	73,918.73	33,497.91	40,420.82
Rubbish Collection Subsequent - Arrears	3,091.87	1,441.96	1,649.91
1st Serv. 240 l & 240L recycling	50,152.14	23,108.17	27,043.97
2nd serv. 1 x 140l rubbish	488.42	488.42	0.00
2nd serv. 1 x 240L recycling	1,153.34	585.65	567.69
2nd serv. 1 x 240L rubbish	1,523.10	906.74	616.36
2nd serv. 240L & 240L recycling	412.00	412.00	0.00
Swimming Pool Inspection - Current	103,173.21	98,026.20	5,147.01
Swimming Pool Inspection - Arrears	3,110.52	1,511.77	1,598.75
Waste Service 140L Rubbish - Rowley Road	1,944.00	1,014.50	929.50
Waste Service 140L Rubbish	1,701,442.08	1,055,188.92	646,253.16
Waste Service 240L Recycle - Rowley Road	1,208.00	604.00	604.00
Waste Service 240L Recycle	1,560,951.08	848,632.88	712,318.20
Waste Service 240L Rubbish	1,165,906.62	567,070.21	598,836.41
Emergency Services Levy - Current	1,411,706.19	1,212,749.32	198,956.87
Emergency Services Levy - Arrears	46,200.01	21,983.69	24,216.32
Total number of Rateable Properties - 11,791	29,792,270.18	24,145,773.46	5,646,496.72
Less Deferred Rates - GL Account 10115010			(143,479.01)
Less Deferred ESL - GL Account 10115010			(6,304.49)
BALANCE OF COLLECTIBLE RATES AS AT 01 March 2018			5,496,713.22
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT Feb 2018			18.45%
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT Feb 2017			16.59%
TOTAL GRV VALUATIONS = \$155,913,850	TOTAL UV VALUATIONS = \$1,961,995,108		

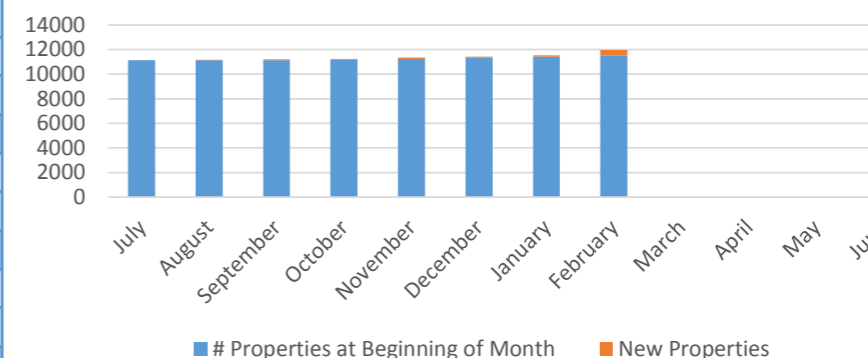
Outstanding Rates Revenue



% Outstanding Collectible Rates



No. of Rateable Properties

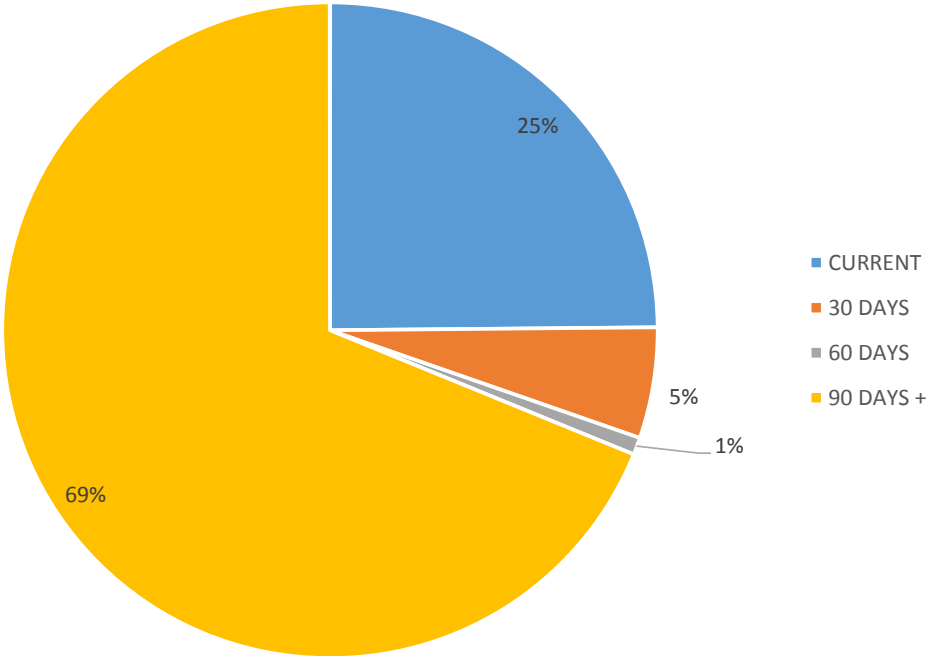


SHIRE OF SERPENTINE JARRAHDALE

SUMMARY OF OUTSTANDING DEBTOR DAYS

CURRENT	42,056.56
30 DAYS	9,252.00
60 DAYS	1,444.63
90 DAYS +	<u>116,461.81</u>
TOTAL	169,215.00

Outstanding Sundry Debtors

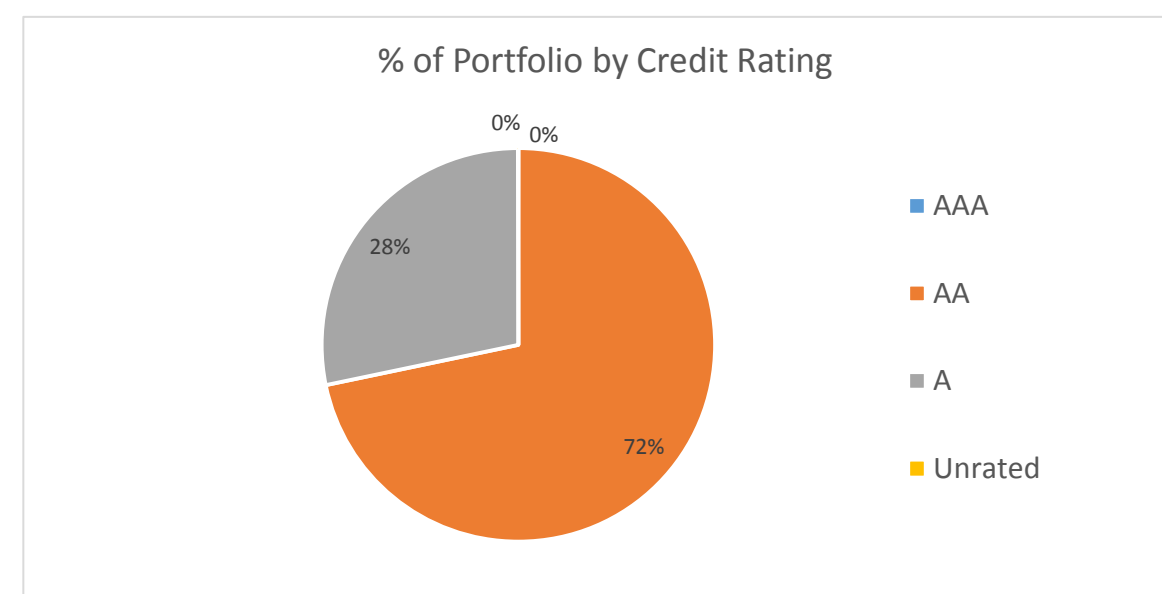
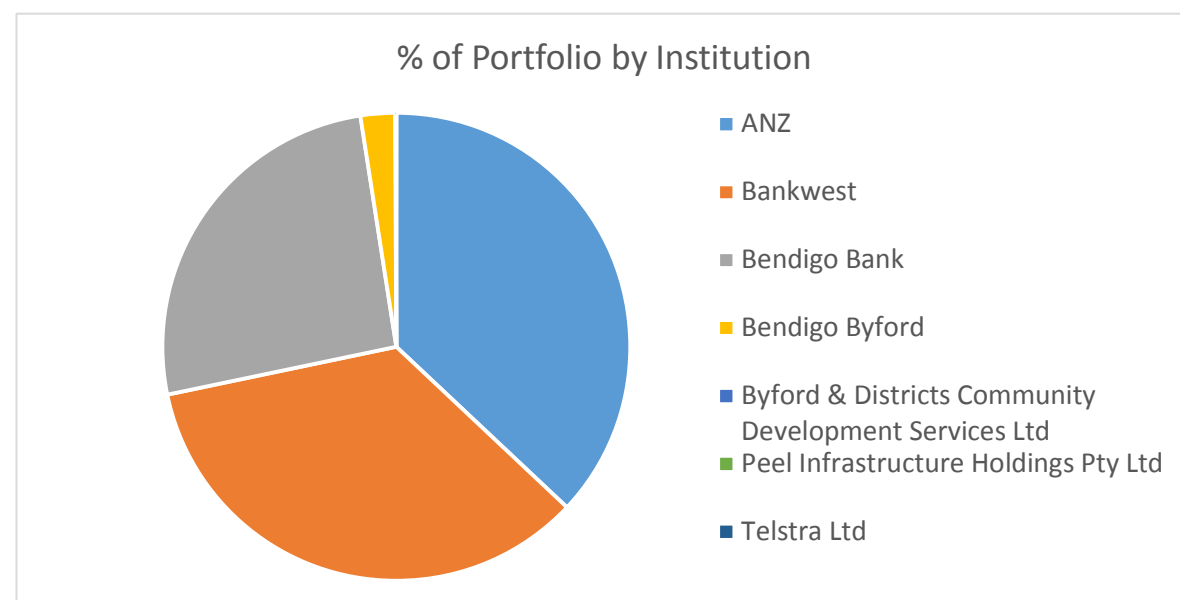


SHIRE OF SERPENTINE JARRAHDALE

SCHEDULE OF INVESTMENTS

Portfolio by Institution	Funds Invested	% of Portfolio
ANZ	8,548,721.66	37.00%
Bankwest	8,020,989.76	34.72%
Bendigo Bank	5,964,422.32	25.82%
Bendigo Byford	549,254.11	2.38%
Byford & Districts Community Development Services Ltd	10,000.00	0.04%
Peel Infrastructure Holdings Pty Ltd	25.00	0.00%
Telstra Ltd	10,050.00	0.04%
Total	23,103,462.85	100.00%

Portfolio by Long Term Credit Rating	Funds Invested	% of Portfolio
AAA	-	0.00%
AA	16,569,711.42	71.72%
A	6,523,726.43	28.24%
Unrated	10,025.00	0.04%
Total	23,103,462.85	100.00%



SHIRE OF SERPENTINE JARRAHDALE

MATERIAL VARIANCE REPORT
BY NATURE & TYPE

	YTD Budget as at 28/02/2018	YTD Actual as at 28/02/2018	Variance to YTD Budget \$	Variance to YTD Budget %	Favourable / Unfavourable	Comment
OPERATING REVENUE						
	\$	\$	\$	%		
Rates	21,732,841	21,642,950	(89,891)	-0.41%	Unfavourable	No variance analysis required.
Operating grants, subsidies and contributions	1,547,506	1,376,237	(171,269)	-11.07%	Unfavourable	Timing differences - refer to grants schedule
Fees and charges	6,112,634	5,737,085	(375,549)	-6.14%	Unfavourable	No variance analysis required.
Interest earnings	502,648	638,471	135,823	27.02%	Favourable	Interest receivable on investments is higher than expected, due to Abernethy Road works delayed.
Other revenue	641,242	568,452	(72,790)	-11.35%	Unfavourable	Timing differences on budgeted reimbursements
	30,536,871	29,963,195	(573,675)	-1.88%	Unfavourable	
OPERATING EXPENSES						
Employee costs	(9,970,886)	(9,542,178)	428,708	-4.30%	Favourable	No variance analysis required, however a full review of employee costs has been undertaken as part of the half year budget review, which is being presented at the March OCM. Variations to current budget are being recommended.
Materials and contracts	(9,636,848)	(7,626,981)	2,009,867	-20.86%	Favourable	Timing differences in regards to materials, services, legal fees, consulting fees, etc. A full review of all expenditure has been undertaken as part of the half year budget review, which is being presented at the March OCM. Variations to current budget are being recommended.
Utility charges	(620,528)	(585,912)	34,616	-5.58%	Favourable	No variance analysis required.
Depreciation on non-current assets	(3,536,976)	(3,746,317)	(209,341)	5.92%	Unfavourable	Due to Fair Value review at 30 June on Land & Buildings.
Interest expenses	(34,799)	(40,133)	(5,334)	15.33%	Unfavourable	Interest expense is under budget due the delay in the drawdown of budgeted loan for Abernethy Road.
Insurance expenses	(405,431)	(420,619)	(15,188)	3.75%	Unfavourable	No variance analysis required.
Other expenditure	(922,784)	(578,046)	344,738	-37.36%	Favourable	Timing differences in regards to councillor entitlements and contributions made. Some recommendations for budget adjustments are being put forward as part of the half year budget review.
	(25,128,252)	(22,540,186)	2,588,065	-10.30%	Favourable	
OTHER						
Profit on asset disposals	49,686	1,791	(47,895)	-96.40%	Unfavourable	Timing differences - no light fleet vehicles have been disposed to date
Loss on asset disposals	(27,788)	(29,252)	(1,464)	5.27%	Unfavourable	Timing differences - no vehicles have been disposed to date
Non-operating grants, subsidies and contributions	3,462,467	2,572,602	(889,865)	-25.70%	Unfavourable	Timing differences - refer to grants schedule
Proceeds from disposal of assets	449,000	31,000	(418,000)	-93.10%	Unfavourable	Timing differences - no light fleet vehicles have been disposed to date
Repayment of debentures	(201,459)	(201,459)	0	0.00%	Favourable	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)	3,834,349	3,781,188	(53,161)	-1.39%	Unfavourable	No variance analysis required.
Transfers (to)/from restricted cash (Municipal)	0	(230)	(230)	0.00%	Unfavourable	No variance analysis required.
	7,566,255	6,155,641	(1,410,614)	-18.64%	Unfavourable	

SHIRE OF SERPENTINE JARRAHDALE

MATERIAL VARIANCE REPORT
CAPITAL EXPENDITURE

Account	Description	YTD Budget as at 28/02/18	YTD Actual as at 28/02/18	Variance to YTD Budget \$	Variance to YTD Budget %	Favourable / Unfavourable	Comments
LAND & BUILDINGS							
BYP900	Briggs Park Youth Precinct Facilities - Skate Park (Byford)	346,635	315,168	31,467	-9.08%	Favourable	Timing differences. Project in progress.
PPT900	Percy's Park Toilets	95,516	45,592	49,924	-52.27%	Favourable	Timing differences
BBX900	Byford BMX - Upgrade of Lighting	65,000	0	65,000	-100.00%	Favourable	Project not yet started. Budget has been adjusted at quarterly budget review.
ANI900	Upgrade Dog Pound	4,679	5,409	(730)	15.61%	Unfavourable	Installation of water troughs
LIB901	Library - Blue Room Upgrade	12,000	0	12,000	-100.00%	Favourable	Budget allocation recommended for consolidation with building renewal budget for the library building, as part of half year budget review.
MOC901	Administration Building Redesign	50,000	14,998	35,002	-70.00%	Favourable	Timing differences - project incomplete. Customer service counter still to be done.
MOC904	Civic Centre Roof Repair	100,000	46,015	53,985	-53.99%	Favourable	Project almost complete and will come in under budget. A budget adjustment is being recommended as part of the half year budget review. Savings will be returned to the administration building reserve.
REC900	Rec Centre - Repainting of the Kingia Function Room and Green Room	7,500	7,500	0	0.00%	Unfavourable	Timing differences - project has not started yet
REC901	Rec Centre - Replacement of waterless urinals in mens toilets	12,500	0	12,500	-100.00%	Favourable	Timing differences - project has not started yet
REC902	Rec Centre - Fire Hydrant Booster	8,353	4,847	3,506	-41.97%	Favourable	Anticipated that project will come in under budget.
ADM905	Upgrade and Relocation of Server Room	0	1,165	(1,165)	0.00%	Unfavourable	Project has been put on hold. Jnl required.
BPC900	Briggs Park Cricket Net Recarpeting	53,900	41,169	12,731	-23.62%	Favourable	Timing differences. Project in progress.
BTC900	Byford Tennis Courts	16,460	20,233	(3,773)	22.92%	Unfavourable	Project completed.
WAT900	Watkins Road Transfer Station - Fence & Gate	40,000	0	40,000	-100.00%	Favourable	Draft DER approval provided for comment, waiting for finalised approval. Now awaiting Clearing Permit
ESD908	Jarrahdale Static Water Supplies	357,300	374,393	(17,093)	4.78%	Unfavourable	Project completed.
ESD909	Volunteer Brigades Capital Improvements	20,000	0	20,000	-100.00%	Favourable	Project not yet started.
REN904 Building Renewals							
BYH950	Byford Hall on South Western Highway	90,011	42,425	47,586	-52.87%	Favourable	Savings identified. Recommendations for budget adjustments are being put forward as part of the half year budget review. Remainder to be returned to the buildings asset management reserve.
WOH950	Building Maintenance Shed at the Shire Depot	80,000	3,976	76,025	-95.03%	Favourable	Savings identified. Recommendations for budget adjustments are being put forward as part of the half year budget review. Remainder to be returned to the buildings asset management reserve.
BYH951	Byford Hall	0	0	0	0.00%	Unfavourable	
LIB950	Library	0	0	0	0.00%	Unfavourable	
REC903	Rec Centre Renewals - Creche Playground	0	10,000	(10,000)	0.00%	Unfavourable	Budget adjustment being recommended. Funded from 16/17 Rec centre surplus.
REC904	Rec Centre Renewals - Office Refit	0	25,000	(25,000)	0.00%	Unfavourable	Budget adjustment being recommended. Funded from 16/17 Rec centre surplus.
Total Land & Buildings		1,359,854	957,891	401,963	-29.56%	Favourable	
PLANT, FURNITURE & EQUIPMENT							
LIB902	Library - Self Service Machine	20,000	15,640	4,360	-21.80%	Favourable	Project in progress.
ADM906	Administration Building - Minor Asset Purchases	25,000	7,773	17,227	-68.91%	Favourable	Timing differences
RPP950	Plant Replacement Program	400,000	149,259	250,741	-62.69%	Favourable	Timing differences. Plant replacement program in progress.
STP900	Plant Replacement - P3728 - Light Fleet - Executive Manager Planning	36,200	0	36,200	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
OGC900	Plant Replacement - P3683 - Light Fleet - Manager Human Resources	31,500	0	31,500	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
EXE900	Plant Replacement - P3674 - Light Fleet - Manager Communications	31,500	0	31,500	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
ENV900	Plant Replacement - P3678 - Light Fleet - Manager Environment	31,500	0	31,500	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
TPL900	Plant Replacement - P3732 - Light Fleet - Senior Planning Officer	24,000	0	24,000	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
BUI900	Plant Replacement - P3724 - Light Fleet - Manager Building	24,000	0	24,000	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
HIA900	Plant Replacement - P3737 - Light Fleet - Senior Environmental Health Officer	24,000	0	24,000	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
ESD900	Plant Replacement - P3725 - Light Fleet - Manager Compliance & Emergency Services	63,000	0	63,000	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
ESD900	Plant Replacement - P3722 - Light Fleet - Technical Officer - Emergency Services	63,000	0	63,000	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
EDT900	Plant Replacement - P3740 - Light Fleet - Project Co-Ordinator Infrastructure & Design	48,000	0	48,000	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
EDT900	Plant Replacement - P3681 - Light Fleet - Design Co-ordinator	48,000	0	48,000	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
CDO900	Plant Replacement - P3726 - Light Fleet - Manager Community Development	31,500	0	31,500	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
EST900	Plant Replacement - P3694 - Light Fleet - Manager Subdivisions	31,500	0	31,500	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
LIB900	Plant Replacement - P3723 - Light Fleet - Manager Library Services	31,500	0	31,500	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
DCO900	Plant Replacement - P3695 - Light Fleet - Co-Ordinator Compliance	24,000	0	24,000	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
WOH900	Plant Replacement - P3721 - Reticulation Fitter (Insurance Claim)	38,497	38,497	0	0.00%	Unfavourable	No variance analysis required.
WOH900	Plant Replacement - P3672 - Light Fleet - Works Supervisor	42,000	0	42,000	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
WOH900	Plant Replacement - P3702 - Light Fleet - Leading Hand Drainage	42,000	0	42,000	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
WOH900	Plant Replacement - P3649 - Light Fleet - Building Maintenance Co-Ordinator	42,000	0	42,000	-100.00%	Favourable	Timing differences. No light fleet vehicles have been replaced yet.
Total Plant, Furniture & Equipment		1,152,697	211,169	941,528	-81.68%	Favourable	

SHIRE OF SERPENTINE JARRAHDALE

MATERIAL VARIANCE REPORT
CAPITAL EXPENDITURE

Account	Description	YTD Budget as at 28/02/18	YTD Actual as at 28/02/18	Variance to YTD Budget \$	Variance to YTD Budget %	Favourable / Unfavourable	Comments
INFRASTRUCTURE							
REN900	Parks & Gardens Renewals						
PLA950	Bill Hicks Reserve - Playground Replacement	40,000	0	40,000	-100.00%	Favourable	Timing differences.
CRI950	Cristonia Reserve Irrigation System	15,000	0	15,000	-100.00%	Favourable	Timing differences.
BAL950	Ballawarra Reserve - Replacement of Rubber Softfall	31,000	20,500	10,500	-33.87%	Favourable	Timing differences.
MUR950	Mundijong Oval - Replacement of Football Goals	20,000	0	20,000	-100.00%	Favourable	Timing differences.
KAN951	Kandimak Reserve - Replacement of Double BBQ	12,218	0	12,218	-100.00%	Favourable	Timing differences.
MLP950	Linear Park - Replacement of softfall retaining wall	0	7,273	(7,273)	0.00%	Unfavourable	Timing differences.
MLP951	Linear Park - Playground Fence	0	4,727	(4,727)	0.00%	Unfavourable	Timing differences.
RAI950	Rain Forrest Reserve - Timber walk bridge	0	0	0	0.00%	Unfavourable	Timing differences.
KAN950	Kandimak Reserve - Timber walk bridge	0	0	0	0.00%	Unfavourable	Timing differences.
BSC950	Clondyke Reserve - Timber walk bridges	0	0	0	0.00%	Unfavourable	Timing differences.
TAR950	Tarcoola Link - Replace rubber softfall	38,626	0	38,626	-100.00%	Favourable	Timing differences.
RAY950	Sunrays/St Thomas Reserve - Playground Fence	4,895	0	4,895	-100.00%	Favourable	Timing differences.
BHR950	Byford Hall - Upgrade Shade Sails	0	0	0	0.00%	Unfavourable	Timing differences.
SSR950	Clem Kentish Oval - Mound Reserve	0	0	0	0.00%	Unfavourable	Timing differences.
BHR951	Byford Hall - Playground rubber softfall	0	18,375	(18,375)	0.00%	Unfavourable	Timing differences.
BPP900	Briggs Park Lower Oval Upgrade	100,000	5,284	94,716	-94.72%	Favourable	Timing differences
BDP900	Byford Dog Park	31,617	0	31,617	-100.00%	Favourable	Project not yet started.
KAL900	Kalimna Oval Access Path	15,000	0	15,000	-100.00%	Favourable	Project completed in prior year. Budget adjustment being recommended as part of half year budget review.
RSS900	Serpentine Sport Reserve - Irrigation	75,000	0	75,000	-100.00%	Favourable	Project not started yet.
Drainage							
REN901	Drainage Renewals						
DRN097	Tonkin Street, Mundijong	40,000	0	40,000	-100.00%	Favourable	Works to be completed by end of March
DRN132	Soldiers Road & Cardup Sliding Intersection, Byford	45,000	17,995	27,005	-60.01%	Favourable	Works to be completed by end of March
DRN423	Clondyke Drive & South Western Highway Intersection, Byford	55,000	26,672	28,328	-51.51%	Favourable	Works to be completed by end of March
DRN134	Bateman Street & Mead Street, Byford	115,000	0	115,000	-100.00%	Favourable	Works to be completed by end of March. PO raised against the road renewal job for Bateman St, to be corrected in March.
DRN010	Gossage Road Culvert	0	0	0	0.00%	Unfavourable	
DRN999	Drainage Various	0	22,300	(22,300)	0.00%	Unfavourable	Timing differences. In progress.
Footpaths							
RC132	Footpath - Soldiers Road	0	0	0	0.00%	Unfavourable	Not started. Awaiting approvals.
FNW900	Footpath - New Construction						
FNW007	Karnup Road	30,800	21,252	9,548	-31.00%	Favourable	All footpath projects complete. Awaiting final invoices.Savings realised to be returned to the footpath asset management reserve.
FNW001	South Western Highway	60,000	24,018	35,982	-59.97%	Favourable	All footpath projects complete. Awaiting final invoices.Savings realised to be returned to the footpath asset management reserve.
FNW190	Gordin Way	20,000	0	20,000	-100.00%	Favourable	All footpath projects complete. Awaiting final invoices.Savings realised to be returned to the footpath asset management reserve.
FNW122	Tonkin Street, Serpentine	20,000	19,799	201	-1.00%	Favourable	All footpath projects complete. Awaiting final invoices.Savings realised to be returned to the footpath asset management reserve.
FNW134	Bateman Street	25,000	0	25,000	-100.00%	Favourable	All footpath projects complete. PO raised against the road renewal for Bateman St. Coding to be corrected in March.
REN903	Footpath Renewals						
FRN002	Jarrahdale Road	75,000	52,569	22,431	-29.91%	Favourable	All footpath projects complete. Awaiting final invoices.Savings realised to be returned to the footpath asset management reserve.
FRN089	Cockram Street	35,000	47,353	(12,353)	35.29%	Unfavourable	All footpath projects complete. Awaiting final invoices.Savings realised to be returned to the footpath asset management reserve.
Roads							
COR900	Council Funded Road Construction						
RC133	Abernethy Road - Separable portion 4 - Public Transport Authority Rail Reserve Works	241,000	44,841	196,159	-81.39%	Favourable	No variance analysis required.
RC002B	Gooralong Brook - Jarrahdale Road Bridge	66,668	66,668	0	0.00%	Unfavourable	Timing differences
RC088	Richardson Road Bridge - Serpentine River	850,540	0	850,540	-100.00%	Favourable	Not started yet
RC448	Benalla Crescent	75,000	0	75,000	-100.00%	Favourable	Not started yet
INT900	Intersection Upgrades	30,000	18,440	11,560	-38.53%	Favourable	Timing differences
RSI789	Minor Road Safety Initiatives	30,000	32,152	(2,152)	7.17%	Unfavourable	Project complete.
MKR900	Minor Kerb Repairs	15,000	910	14,090	-93.93%	Favourable	Timing differences
BSP900	Bus Shelter Program	15,000	7,458	7,542	-50.28%	Favourable	Timing differences
REN902	Road Renewals - Other						
RRN253	Marsh Court	30,000	0	30,000	-100.00%	Favourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Variances represent timing differences.
RRN254	Jarrahglen Rise	44,445	0	44,445	-100.00%	Favourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Variances represent timing differences.
RRN014	Rapid Road	51,506	0	51,506	-100.00%	Favourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Variances represent timing differences.

SHIRE OF SERPENTINE JARRAHDALE

MATERIAL VARIANCE REPORT
CAPITAL EXPENDITURE

Account	Description	YTD Budget as at 28/02/18	YTD Actual as at 28/02/18	Variance to YTD Budget \$	Variance to YTD Budget %	Favourable / Unfavourable	Comments
RRN158	Briggs Road	115,633	0	115,633	-100.00%	Favourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Variances represent timing differences.
RRN134	Bateman Street	30,000	90,922	(60,922)	203.07%	Unfavourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Invoices for the drainage and footpath renewals have been coded here in error. To be corrected in March. Expected that the Bateman Street project will go \$25K over budget in total, but this will be offset by savings elsewhere within the road renewals budget.
RRN141	Clifton Road	44,353	0	44,353	-100.00%	Favourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Variances represent timing differences.
RRN155	Alice Road	30,000	0	30,000	-100.00%	Favourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Variances represent timing differences.
RRN132	Soldiers Road	69,997	0	69,997	-100.00%	Favourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Variances represent timing differences.
RRN150	Edward Crescent	52,081	0	52,081	-100.00%	Favourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Variances represent timing differences.
RRN097	Tonkin Street	43,157	0	43,157	-100.00%	Favourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Variances represent timing differences.
RRN242	Mason Court	28,192	0	28,192	-100.00%	Favourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Variances represent timing differences.
RRN131	Park Road	75,000	0	75,000	-100.00%	Favourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Variances represent timing differences.
RRN102	Wanliss Street	85,000	0	85,000	-100.00%	Favourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Variances represent timing differences.
RRN009	Kargotich Road	80,000	5,102	74,898	-93.62%	Favourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Variances represent timing differences.
RRN072	Lowlands Road	0	0	0	0.00%	Unfavourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Variances represent timing differences.
RRN032	Henderson Road	0	355,955	(355,955)	0.00%	Unfavourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Budgeted to occur in April. Works completed in February. Timing Difference.
RRN435	Baigup Loop	80,000	5,532	74,468	-93.09%	Favourable	All road renewal projects are booked with external contractors and expected to be completed by end of March. Variances represent timing differences.
DSC900	Developer Contribution Road Construction						
DES200	Thomas Road Design	0	0	0	0.00%	Unfavourable	No variance analysis required.
DSC133	Abernethy Road Design	4,800	4,800	0	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	6,858,712	3,439,295	3,419,417	-49.86%	Favourable	Timing differences. Project in progress.
R2R900	Roads to Recovery Funded Road Construction						
R2R250	Medulla Road (entire length 1800m)	67,680	0	67,680	-100.00%	Favourable	Works anticipated Feb / Mar
R2R130	Kiln Road (SLK 0.94 - 3.55 - 2610m)	68,616	0	68,616	-100.00%	Favourable	Works anticipated Feb / Mar
R2R153	Linton Street (SLK 0 - 0.7 - 700m)	104,896	0	104,896	-100.00%	Favourable	Works anticipated Feb / Mar
R2R010	Gossage Road (SLK 3.5 to 4.1 - 600m)	296,049	323,640	(27,591)	9.32%	Unfavourable	Project in progress.
R2R016	Elliott Road (SLK 0 to 1.3 - 1300m)	298,091	3,332	294,759	-98.88%	Favourable	Works anticipated Feb / Mar
R2R253	Marsh Court (entire length 600m)	22,535	0	22,535	-100.00%	Favourable	Works anticipated Feb / Mar
RRG900	Regional Road Group Funded Road Construction						
RRG133	Abernethy Road - Seperable Portion 2 - Soldiers Road to SW Hwy (RRG Funded)	600,000	677,649	(77,649)	12.94%	Unfavourable	In progress
RRG017	Hopeland Road - Signage & Linemarking	1,700	1,669	31	-1.82%	Favourable	Completed
RRG137	Orton Road - Resurfacing of mid block between Kargotich Road and King Road	211,478	246,220	(34,742)	16.43%	Unfavourable	In progress
RRG026	King Road - Resurfacing Jackson to Boomerang Road	192,395	166,206	26,189	-13.61%	Favourable	In progress
RRG129	Nicholson Road - Resurfacing South of Rowley Road	325,289	0	325,289	-100.00%	Favourable	Timing differences.
RR005B	Wright Road -Resurfacing Watkins Road to Rail Line	140,559	0	140,559	-100.00%	Favourable	Timing differences.
RRG132	Soldiers Road - Resurfacing between Daisy Road and Bushlar Road	317,259	0	317,259	-100.00%	Favourable	Timing differences.
RRG302	Rowley Road - East of Blair Road SLK 1.83 to 2.44	41,779	2,891	38,888	-93.08%	Favourable	Timing differences.
RRG005	Wright Road SLK 1.24 to 1.97	28,313	3,118	25,195	-88.99%	Favourable	Timing differences.
RRG278	Rowley Road - West of Blair	10,000	3,792	6,208	-62.08%	Favourable	Timing differences.
RRG154	Masters Road - South of Rowley Road	19,200	3,586	15,614	-81.32%	Favourable	Timing differences.
RRB009	Kargotich Road - North of Lowlands Road	26,719	7,169	19,550	-73.17%	Favourable	Timing differences.
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		12,722,798	5,799,464	6,923,334	-54.42%	Favourable	
TOTAL CAPITAL EXPENDITURE		15,235,349	6,968,524	8,266,825	-54.26%	Favourable	