



Shire of
Serpentine
Jarrahdale

Monthly Financial Report **November 2020**

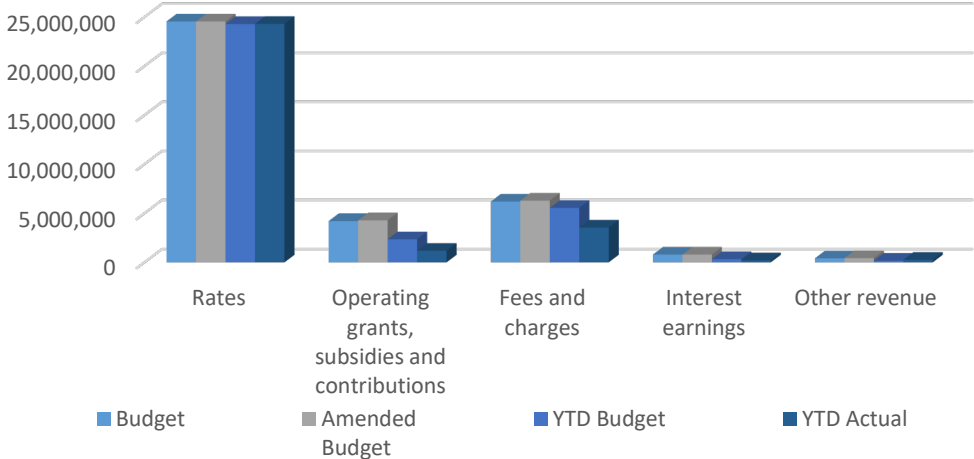


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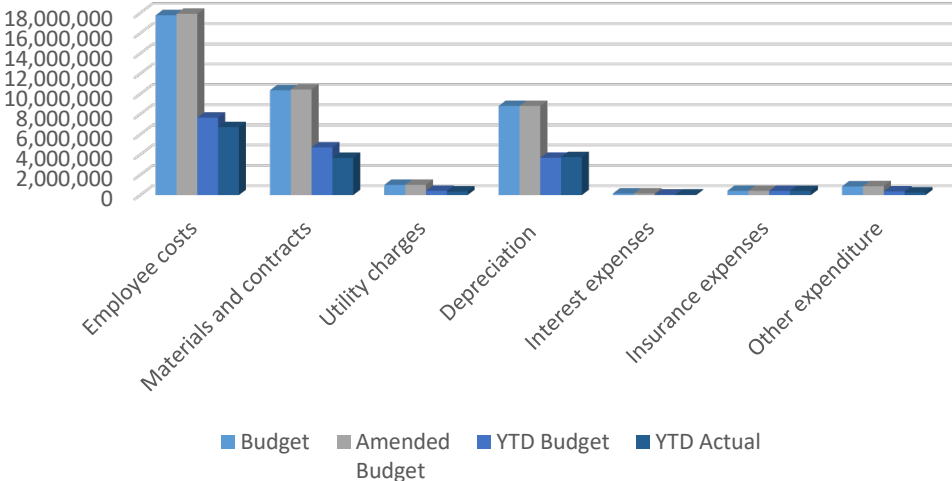


**Shire of Serpentine - Jarrahdale
Financial Activity - YTD Actual - Budget Comparison**

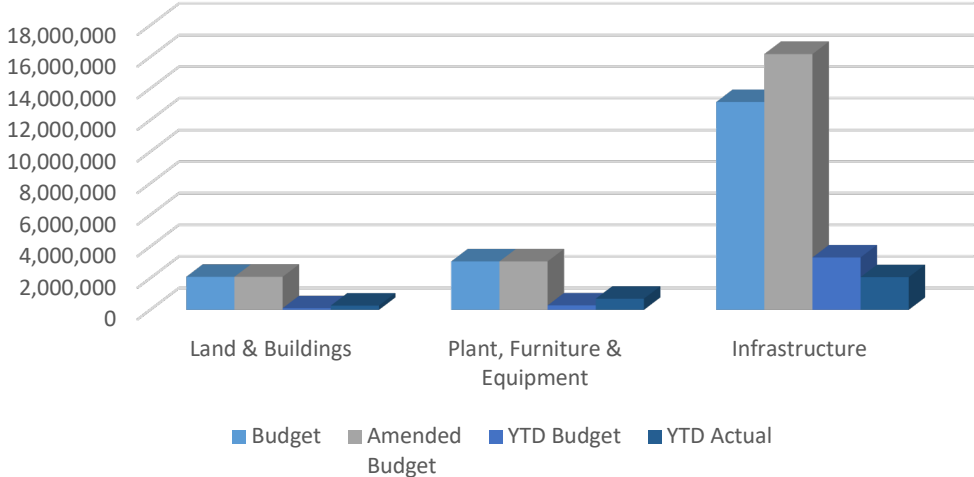
OPERATING REVENUE BY NATURE/TYPE



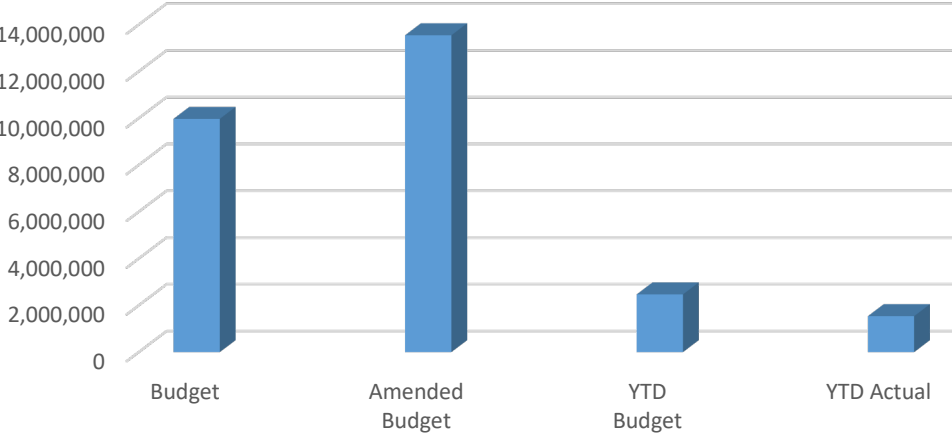
OPERATING EXPENDITURE BY NATURE/TYPE



CAPITAL EXPENDITURE



NON OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS



Shire of Serpentine-Jarrahdale
Statement of Financial Activity by Reporting Program
For The Period 1 July to 30 November 2020

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Variance	Variance
	\$	\$	\$	\$	\$	%
Revenue						
General purpose funding	(3,641,550)	(3,662,385)	(2,276,560)	(1,020,328)	(1,256,232)	-55.18%
Law, order, public safety	(1,018,720)	(1,052,220)	(424,474)	(317,188)	(107,286)	-25.28%
Health	(194,332)	(194,332)	(66,575)	(102,784)	36,209	54.39%
Education and welfare	(1,000)	(1,000)	(415)	(813)	398	95.90%
Community amenities	(5,578,114)	(5,578,114)	(4,994,150)	(2,716,650)	(2,277,500)	-45.60%
Recreation and culture	(225,000)	(246,800)	(98,069)	(147,856)	49,787	50.77%
Transport	(349,299)	(379,320)	(163,579)	(430,129)	266,550	162.95%
Economic services	(579,340)	(661,229)	(364,470)	(444,753)	80,283	22.03%
Other property and services	(30,200)	(30,200)	(12,584)	(23,102)	10,518	83.58%
	(11,617,555)	(11,805,600)	(8,400,876)	(5,203,603)	(3,197,273)	-38.06%
Expenses						
General purpose funding	763,380	763,380	331,698	318,973	12,725	3.84%
Governance	2,291,228	2,291,229	1,018,729	1,002,974	15,755	1.55%
Law, order, public safety	3,429,706	3,468,206	1,548,273	1,216,334	331,939	21.44%
Health	799,099	799,098	351,539	348,052	3,487	0.99%
Education and welfare	245,543	245,543	105,813	95,009	10,804	10.21%
Community amenities	8,603,420	8,603,420	3,589,641	2,719,803	869,838	24.23%
Recreation and culture	9,522,283	9,543,721	4,218,005	3,373,967	844,038	20.01%
Transport	11,613,051	11,652,991	5,217,910	5,411,435	(193,525)	-3.71%
Economic services	1,715,979	1,798,569	745,446	579,879	165,567	22.21%
Other property and services	489,016	535,479	185,009	168,716	16,293	8.81%
	39,472,705	39,701,636	17,312,063	15,235,143	2,076,920	12.00%
	27,855,150	27,896,036	8,911,187	10,031,540	(1,120,353)	12.57%
Adjustments for Cash Budget Requirements:						
Non-Cash Revenue and Expenses						
Profit/(Loss) on Asset Disposals	(46,020)	(46,020)	0	2,479	(2,479)	No Bud
Depreciation on Assets	(8,814,385)	(8,814,385)	(3,689,739)	(3,755,157)	65,418	-1.77%
Capital Revenue and Expenses						
Contributions/Grants for the Construction of Assets	(9,970,746)	(13,543,380)	(2,467,805)	(1,537,385)	(930,420)	-37.70%
Purchase property, plant and equipment	5,156,000	5,156,000	387,140	974,942	(587,802)	-151.83%
Purchase and construction of infrastructure	13,149,334	16,181,082	3,316,544	2,068,411	1,248,133	37.63%
Proceeds from Disposal of Assets	(150,000)	(150,000)	(60,000)	(60,091)	91	-0.15%
Repayment of Loans	938,000	938,000	125,000	126,023	(1,023)	-0.82%
Repayment of Leases	231,391	231,391	100,000	106,553	(6,553)	-6.55%
Transfers to Reserves (Restricted Assets)	1,664,500	2,164,500	1,971,125	1,840,568	130,557	6.62%
Transfers from Reserves (Restricted Assets)	(2,952,088)	(2,952,088)	(179,410)	0	(179,410)	100.00%
Estimated Surplus/(Deficit) July 1 B/Fwd	(2,516,604)	(2,516,604)	(2,516,604)	(7,990,228)	5,473,624	217.50%
Estimated Surplus/(Deficit) June 30 C/Fwd	0	0	0	0	0	No Bud
Amount Required to be Raised from Rates	24,544,532	24,544,532	5,897,438	1,807,653	4,089,785	
Amount Raised from Rates	24,544,532	24,544,532	24,288,140	24,297,955	9,815	0.04%
Municipal Surplus/(Deficit) Carried Forward	(0)	0	18,390,702	22,490,302	4,099,600	

Shire of Serpentine-Jarrahdale
Statement of Financial Activity by Nature/Type
For The Period 1 July to 30 November 2020

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Variance	Variance
Revenue	\$	\$	\$	\$	\$	%
Operating grants, subsidies and contributions	(4,206,610)	(4,281,999)	(2,349,448)	(1,180,165)	(1,169,283)	-49.77%
Fees and charges	(6,196,782)	(6,288,603)	(5,548,582)	(3,548,079)	(2,000,503)	-36.05%
Interest earnings	(795,000)	(795,000)	(331,249)	(211,200)	(120,049)	-36.24%
Other revenue	(413,984)	(434,819)	(171,597)	(261,446)	89,849	52.36%
Profit on Asset Disposal	(5,179)	(5,179)	0	(2,714)	2,714	No Bud
	(11,617,555)	(11,805,600)	(8,400,876)	(5,203,603)	(3,197,273)	-38.06%
Expenses						
Employee costs	17,784,078	17,921,819	7,655,264	6,719,138	936,126	12.23%
Materials and contracts	10,367,655	10,440,420	4,712,733	3,676,723	1,036,010	21.98%
Utility charges	1,012,606	1,012,606	421,935	355,211	66,724	15.81%
Depreciation and amortisation	8,814,385	8,814,385	3,689,739	3,755,157	(65,418)	-1.77%
Insurance expenses	422,682	422,682	415,992	415,510	482	0.12%
Other expenditure	860,100	878,525	366,400	259,900	106,500	29.07%
Interest expenses	160,000	160,000	50,000	53,269	(3,269)	-6.54%
Loss on Asset Disposal	51,199	51,199	0	235	(235)	No Bud
	39,472,705	39,701,636	17,312,063	15,235,143	2,076,920	12.00%
	27,855,150	27,896,036	8,911,187	10,031,540	(1,120,353)	12.57%
Adjustments for Cash Budget Requirements:						
Non-Cash Revenue and Expenses						
Profit/(Loss) on Asset Disposals	(46,020)	(46,020)	0	2,479	(2,479)	No Bud
Depreciation on Assets	(8,814,385)	(8,814,385)	(3,689,739)	(3,755,157)	65,418	-1.77%
Capital Revenue and Expenses						
Contributions/Grants for the Construction of Assets	(9,970,746)	(13,543,380)	(2,467,805)	(1,537,385)	(930,420)	-37.70%
Purchase property, plant and equipment	5,156,000	5,156,000	387,140	974,942	(587,802)	-151.83%
Purchase and construction of infrastructure	13,149,334	16,181,082	3,316,544	2,068,411	1,248,133	37.63%
Proceeds from Disposal of Assets	(150,000)	(150,000)	(60,000)	(60,091)	91	-0.15%
Repayment of Loans	938,000	938,000	125,000	126,023	(1,023)	-0.82%
Repayment of Leases	231,391	231,391	100,000	106,553	(6,553)	-6.55%
Transfers to Reserves (Restricted Assets)	1,664,500	2,164,500	1,971,125	1,840,568	130,557	6.62%
Transfers from Reserves (Restricted Assets)	(2,952,088)	(2,952,088)	(179,410)	0	(179,410)	100.00%
Estimated Surplus/(Deficit) July 1 B/Fwd	(2,516,604)	(2,516,604)	(2,516,604)	(7,990,228)	5,473,624	217.50%
Estimated Surplus/(Deficit) June 30 C/Fwd	0	0	0	0	0	No Bud
Amount Required to be Raised from Rates	24,544,532	24,544,532	5,897,438	1,807,654	4,089,785	
Amount Raised from Rates	24,544,532	24,544,532	24,288,140	24,297,955	9,815	0.04%
Municipal Surplus/(Deficit) Carried Forward	0	0	18,390,702	22,490,302	4,099,600	

Shire of Serpentine-Jarrahdale
Net Current Assets
For The Period 1 July to 30 November 2020

	Brought Forward 1-Jul-2020	YTD Actuals
Current Assets		
Cash - Unrestricted	11,909,817	23,556,666
Cash - Restricted	116,818	116,818
Cash - Reserve	11,152,850	12,993,418
Receivables	4,099,500	12,210,393
Contract Assets	211,048	466,502
Inventories	21,141	22,968
	27,511,174	49,366,765
Less: Current Liabilities		
Trade and Other Payables	4,928,044	5,383,054
Contract Liabilities	1,757,532	6,817,471
Borrowings	3,657,869	3,531,847
Lease Liability	164,265	57,712
Provisions	1,946,595	1,946,595
	12,454,305	17,736,678
Net Current Assets	15,056,869	31,630,087
Less Cash - Reserves	11,152,850	12,993,418
Less Cash - Restricted	116,818	116,818
Add: Adjustments to NCA for current portion of:		
Borrowings	3,657,869	3,531,847
Contract liability held in reserves	380,892	380,892
Lease Liability	164,265	57,712
Net Current Asset Position	7,990,228	22,490,302

Shire of Serpentine-Jarrahdale
Statement of Comprehensive Income
By Reporting Program
For The Period 1 July to 30 November 2020

	NOTE	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD
Revenue		\$	\$	\$	\$
General purpose funding		28,186,082	28,206,917	26,564,700	25,318,283
Law, order, public safety		1,018,720	1,052,220	424,474	317,188
Health		194,332	194,332	66,575	102,784
Education and welfare		1,000	1,000	415	813
Community amenities		5,578,114	5,578,114	4,994,150	2,716,650
Recreation and culture		225,000	246,800	98,069	147,856
Transport		344,120	374,141	163,579	430,129
Economic services		579,340	661,229	364,470	444,753
Other property and services		30,200	30,200	12,584	20,388
		36,156,908	36,344,953	32,689,016	29,498,844
Expenses excluding finance cost					
General purpose funding		(763,380)	(763,380)	(331,698)	(318,973)
Governance		(2,274,350)	(2,274,351)	(1,018,729)	(1,002,432)
Law, order, public safety		(3,427,846)	(3,466,346)	(1,548,273)	(1,216,083)
Health		(799,099)	(799,098)	(351,539)	(348,052)
Education and welfare		(245,543)	(245,543)	(105,813)	(95,009)
Community amenities		(8,603,420)	(8,603,420)	(3,589,641)	(2,719,803)
Recreation and culture		(9,521,567)	(9,543,005)	(4,218,005)	(3,371,711)
Transport		(11,478,813)	(11,518,753)	(5,167,910)	(5,362,727)
Economic services		(1,715,979)	(1,798,569)	(745,446)	(579,879)
Other property and services		(425,816)	(472,279)	(185,009)	(166,969)
		(39,255,813)	(39,484,744)	(17,262,063)	(15,181,639)
Finance Costs					
Governance		(16,878)	(16,878)	0	(542)
Law, order, public safety		(1,860)	(1,860)	0	(251)
Recreation and culture		(716)	(716)	0	(2,256)
Transport		(134,238)	(134,238)	(50,000)	(48,708)
Other Property and services		(12,000)	(12,000)	0	(1,512)
		(165,692)	(165,692)	(50,000)	(53,269)
Subtotal		(3,264,597)	(3,305,483)	15,376,953	14,263,936
Non-operating grants, subsidies and contributions		9,970,746	13,543,380	2,467,805	1,537,385
Profit on asset disposals		5,179	5,179	0	2,714
Loss on asset disposals		(51,199)	(51,199)	0	(235)
Net Result		6,660,129	10,191,877	17,844,758	15,803,801
Other Comprehensive Income					
Changes on revaluation of non-current assets		0	0	0	0
Total other comprehensive income		0	0	0	0
Total comprehensive income		6,660,129	10,191,877	17,844,758	15,803,801

This statement is to be read in conjunction with accompanying notes.

Shire of Serpentine-Jarrahdale
Statement of Comprehensive Income by Nature/Type
For The Period 1 July to 30 November 2020

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD
Revenue	\$	\$	\$	\$
Rates	24,544,532	24,544,532	24,288,140	24,297,955
Operating grants, subsidies and contributions	4,206,610	4,281,999	2,349,448	1,180,165
Fees and charges	6,196,782	6,288,603	5,548,582	3,548,079
Interest earnings	795,000	795,000	331,249	211,200
Other revenue	413,984	434,819	171,597	261,446
	36,156,908	36,344,953	32,689,016	29,498,844
Expenses				
Employee costs	(17,784,078)	(17,921,819)	(7,655,264)	(6,719,138)
Materials and contracts	(10,367,654)	(10,440,419)	(4,712,733)	(3,676,723)
Utility charges	(1,012,606)	(1,012,606)	(421,935)	(355,211)
Depreciation and amortisation	(8,814,385)	(8,814,385)	(3,689,739)	(3,755,157)
Insurance expenses	(422,682)	(422,682)	(415,992)	(415,510)
Other expenditure	(860,100)	(878,525)	(366,400)	(259,900)
Interest expenses	(160,000)	(160,000)	(50,000)	(53,269)
	(39,421,505)	(39,650,436)	(17,312,063)	(15,234,908)
Subtotal	(3,264,597)	(3,305,483)	15,376,953	14,263,937
Non-operating grants, subsidies and contributions	9,970,746	13,543,380	2,467,805	1,537,385
Profit on asset disposals	5,179	5,179	0	2,714
Loss on asset disposals	(51,199)	(51,199)	0	(235)
Net Result	6,660,129	10,191,877	17,844,758	15,803,801
Other Comprehensive Income				
Changes on revaluation of non-current assets	0	0	0	0
Total other comprehensive income	0	0	0	0
Total comprehensive income	6,660,129	10,191,877	17,844,758	15,803,801

This statement is to be read in conjunction with accompanying notes.

Statement of Financial Position
for the period 1 July 2020 to 30 November 2020

	As at 1 July 2020	As at 30 November 2020
Assets		
Current Assets		
Cash & Cash Equivalents	23,179,485	36,666,902
Trade Receivables	4,099,500	12,210,393
Contract Asset	211,048	466,502
Inventory	21,141	22,968
Total: Current Assets	27,511,174	49,366,765
Non Current Assets		
Investments - Non Current	820,013	819,833
Trade Receivables	197,980	197,980
Property, Plant & Equipment	42,048,498	41,626,815
Property, Plant & Equipment - WIP	1,345	897,633
Intangible Assets	2,338,058	2,240,498
Infrastructure	386,599,539	383,442,422
Infrastructure - WIP	3,039,874	5,108,285
Total: Non Current Assets	435,045,307	434,333,466
Total: Assets	462,556,481	483,700,231
Liabilities		
Current Liabilities		
Trade & Other Payables	(4,928,044)	(5,383,054)
Contract Liability	(1,757,532)	(6,817,471)
Lease Liability	(164,265)	(57,712)
Borrowings	(3,657,869)	(3,531,847)
Employee Related Provisions	(1,946,595)	(1,946,595)
Total Current Liabilities	(12,454,305)	(17,736,679)
Non Current Liabilities		
Borrowings	(3,526,752)	(3,526,752)
Contract Liability	(2,961,422)	(2,955,832)
Lease Liability	(66,194)	(129,359)
Employee Related Provisions	(642,022)	(642,022)
Total Non Current Liabilities	(7,196,390)	(7,253,965)
Total: Liabilities	(19,650,695)	(24,990,644)
Net Assets	442,905,786	458,709,587
Equity		
Cash Reserves	(11,152,850)	(12,993,418)
Asset Revaluation Reserves	(304,506,409)	(304,506,409)
Accumulated Surplus - Muni	(127,246,527)	(141,209,760)
Total: Equity	(442,905,786)	(458,709,587)

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For The Period 1 July 2020 to 30 November 2020**

Job Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Commitments	Funds Remaining	Funds Remaining	Comment
		\$	\$	\$	\$	\$	\$	%	
Education Buildings									
80119	Mundijong Preschool/Family Centre - Remedial Works	102,000	102,000	42,500	-	-	102,000	100%	Project not yet commenced
	Sub Total Education Buildings	102,000	102,000	42,500	-	-	102,000	100%	
Halls & Community Centres									
80012	Access and Inclusion Improvements to Facilities	22,000	22,000	9,165	-	-	22,000	100%	Project not yet commenced
	Sub Total Halls & Community Centres	22,000	22,000	9,165	-	-	22,000	100%	
Heritage									
80011	Renewal of Jarrahdale Historic Town Site Sign	-	-	-	5,951	-	(5,951)	No Bud	Ex 2019/20 (\$16,857)
80186	Abernethy Sculpture - Public Art	40,000	40,000	16,665	-	-	40,000	100%	Project not yet commenced
	Sub Total Heritage	40,000	40,000	16,665	5,951	-	34,049	85%	
Operating Buildings									
80127	Admin Building Upgrade and Renewal	25,000	25,000	10,415	-	-	25,000	100%	Project not yet commenced
80195	Depot Building - Security Lighting	50,000	50,000	-	-	-	50,000	100%	Project not yet commenced
80197	Admin Building - Toilet Upgrade	50,000	50,000	-	-	-	50,000	100%	Project not yet commenced
80209	Watkins Road Transfer Station	200,000	200,000	-	193,587	9,020	(2,607)	-1%	In progress
80210	Drainage Material Disposal	400,000	400,000	-	-	-	400,000	100%	Project not yet commenced
80234	Civic Centre Redevelopment - Planning	300,000	300,000	-	-	-	300,000	100%	Project not yet commenced
	Sub Total Operating Buildings	1,025,000	1,025,000	10,415	193,587	9,020	822,393	80%	
Recreation									
80196	SJ Rec Centre Renewal	120,000	120,000	-	-	-	120,000	100%	Project not yet commenced
	Sub Total Recreation	120,000	120,000	-	-	-	120,000	100%	
Sports Facilities									
80121	Briggs Park Change Room Refurbishment	123,000	123,000	9,585	-	-	123,000	100%	Project not yet commenced
80122	Briggs Park Pavilion - Refurbish	56,000	56,000	5,835	2,069	-	53,931	96%	\$14k plus kitchen/changerooms (\$65K)
80123	Briggs Park - Major Kitchen Refurbish	-	-	-	54,945	-	(54,945)	No Bud	See above (part of 80122 above)
80193	Briggs Park Pavillion -Sewage connection	160,000	160,000	-	-	-	160,000	100%	Project not yet commenced
80194	Briggs Park Pavillion - Render and Paint	308,000	308,000	-	-	-	308,000	100%	Project not yet commenced
	Sub Total Sports Facilities	647,000	647,000	15,420	57,014	-	589,986	91%	
Volunteer Brigade Buildings									
80013	Jarrahdale Station Improvement	-	-	-	12,225	-	(12,225)	No Bud	Completed (Evacuation alarm)
	Sub Total Volunteer Brigade Buildings	-	-	-	12,225	-	(12,225)	No Bud	
Other Buildings									
80114	Universal Access Program	45,000	45,000	10,415	-	-	45,000	100%	Project not yet commenced
	Sub Total Other Buildings	45,000	45,000	10,415	-	-	45,000	100%	

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For The Period 1 July 2020 to 30 November 2020**

Job Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Commitments	Funds Remaining	Funds Remaining	Comment
		\$	\$	\$	\$	\$	\$	%	
Park Development Renewal									
80129	Trails Refurbishment	95,000	95,000	18,750	-	-	95,000	100%	Project not yet commenced
80130	Kandimak Reserve - BBQ Table	14,225	14,225	5,925	-	-	14,225	100%	In progress (B/fwd ex 19/20)
80204	Jarrahdale Cemetery Fencing	36,000	36,000	-	-	-	36,000	100%	Project not yet commenced
80205	Mundijong Oval - Fencing and Shelters	20,000	20,000	-	-	-	20,000	100%	Project not yet commenced
80206	Paterson St Reserve - Play Equipment	15,000	15,000	-	-	-	15,000	100%	Project not yet commenced
80207	Serpentine Sports Reserve - Fencing	14,000	14,000	-	-	-	14,000	100%	Project not yet commenced
80208	Sansimeon Reserve - Bore and Pump	24,000	24,000	-	-	-	24,000	100%	Project not yet commenced
80235	Keirnan Street Planning	500,000	2,000,000	-	-	35,000	1,965,000	98%	Project not yet commenced
80236	Trails Development	450,000	200,000	-	-	36,000	164,000	82%	Project not yet commenced
	Sub Total Park Development Renewal	1,168,225	2,418,225	24,675	-	71,000	2,347,225	97%	
Black Spot - Federal									
80063	Karnup Rd Black Spot Project	-	10,588	-	10,588	-	(0)	0%	Final costs (offset by grant)
	Sub Total Black Spot - Federal	-	10,588	-	10,588	-	(0)	0%	
Black Spot - State									
80066	Kardan Boulevard at Ballawarra Avenue Blackspot Project	-	6,756	-	5,302	1,454	0	0%	Final costs
80143	Black Spot -Jarrahdale Road	123,000	123,000	51,250	22,427	16,808	83,765	68%	Nearing completion
80144	Black Spot -Wright Road	682,312	682,312	284,295	171,904	9,671	500,737	73%	Nearing completion
80145	Black Spot -Kingsbury Drive	85,414	85,414	35,590	41,717	9,205	34,492	40%	Nearing completion
80146	Black Spot - Cardup Siding Road	170,375	170,375	70,990	149,188	9,741	11,446	7%	Nearing completion
80170	Black Spot -Hopkinson Road - Seal Shoulders Install Edgelines	94,638	94,638	39,435	4,583	22,174	67,881	72%	Nearing completion
80214	Upgrade -Nicholson Rd,Oakford	607,000	607,000	-	1,951	483,980	121,069	20%	In progress
	Sub Total Black Spot - State	1,762,739	1,769,495	481,560	397,072	553,033	819,390	46%	
Bridge Rehabilitation									
80215	Jarrahdale Road Bridge	400,000	400,000	-	-	-	400,000	100%	Project not yet commenced
	Sub Total Bridge Rehabilitation	400,000	400,000	-	-	-	400,000	100%	
Bus Shelters									
80218	New bus shelter program	20,000	20,000	-	-	-	20,000	100%	Project not yet commenced
	Sub Total Bus Shelters	20,000	20,000	-	-	-	20,000	100%	
Road Construction Minor Works									
80182	Medulla Brook Bridge	679,560	679,560	283,150	-	-	679,560	100%	Project not yet commenced
80183	Gooralong Brook Bridge	448,000	448,000	186,665	-	-	448,000	100%	Project not yet commenced
	Sub Total Road Construction Minor Works	1,127,560	1,127,560	469,815	-	-	1,127,560	100%	
Road Improvements									
80047	Abernethy Road - Seperable Portion 2	633,968	633,968	264,155	64,535	225,136	344,297	54%	In progress
80048	Abernethy Road - Separable portion 4	906,123	906,123	377,550	75,411	916,688	(85,976)	-9%	In progress
	Sub Total Road Improvements	1,540,091	1,540,091	641,705	139,946	1,141,824	258,321	17%	
Road Rehabilitation									
80044	Minor Kerb Repairs	-	10,405	-	10,405	-	-	0%	In progress
80138	Roundabout - Mundijong Rd/Kargotich Rd	1,616,863	1,616,863	673,695	303,814	597,569	715,480	44%	In progress
80139	Mundijong Road Rehabilitation Works	48,397	48,397	20,165	2,646	16,411	29,340	61%	Final costs
80140	Rowley Road - Rehabilitation Works	31,195	31,195	13,000	-	33,629	(2,434)	-8%	Final costs
80141	Traffic Island - Abernethy Rd/Kargotich Rd	412,650	412,650	171,940	114,409	74,050	224,191	54%	Nearing completion
	Sub Total Road Rehabilitation	2,109,105	2,119,510	878,800	431,274	721,660	966,576	46%	
Road Renewal									

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For The Period 1 July 2020 to 30 November 2020**

Job Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Commitments	Funds Remaining	Funds Remaining	Comment
		\$	\$	\$	\$	\$	\$	%	
80135	North Cr from Park Road - Resurfacing	-	-	-	-	2,140	(2,140)	No Bud	Project completed
80136	Elliott Road - 2nd Cost Reseal - Resurfacing	55,660	55,660	23,190	(42,648)	42,648	55,660	100%	Awaiting linemarking
80198	Soldiers Rd Turner Rd - Cardup Siding Rd	870,000	874,000	-	31,562	1,975	840,463	96%	In progress
80199	Renewal - Nicholson Rd, Oakford	108,000	-	-	-	-	-	No Bud	Project cancelled
80200	Renewal - Kargotich Rd, Mardella	218,000	263,999	5,750	-	263,999	-	0%	Project not yet commenced
80201	Gravel Resheet	50,000	50,000	-	3,273	1,277	45,449	91%	In progress
80202	Drainage Renewal	30,000	30,000	-	-	28,166	1,834	6%	Project not yet commenced
	Sub Total Road Renewal	1,331,660	1,273,659	28,940	(7,812)	340,205	941,266	74%	
Traffic Management									
80042	Other Minor Road and Traffic Safety Improvements	-	-	-	12,725	4,042	(16,767)	No Bud	In progress
	Sub Total Traffic Management	-	-	-	12,725	4,042	(16,767)	No Bud	
Commodity Route Supply Fund Program									
80067	Hopeland Road and Karnup Road Intersection Improvement	277,165	277,165	115,485	94,675	-	182,490	66%	In progress (works completed)
	Sub Total Commodity Route Suppl Fund Program	277,165	277,165	115,485	94,675	-	182,490	66%	
Roads to Recovery									
80171	R2R - Elliot Road - Keysbrook	342,846	342,846	142,855	324,991	0	17,855	5%	In progress
80172	R2R - Hopeland Road - Hopeland	758,627	758,627	316,095	608,916	-	149,712	20%	In progress
80211	Punrak Rd Karnup Rd to Hopeland Rd	1,082,000	-	-	-	-	-	No Bud	Project postponed
80212	Upgrade - Gossage Rd, Oldbury	312,000	-	-	-	-	-	No Bud	Project postponed
80213	Munro St, Jarrahdale Rd to Wanliss St	44,000	-	-	-	-	-	No Bud	Project postponed
80217	Road Safety Initiatives	120,000	120,000	-	1,200	-	118,800	99%	In progress
80219	Federal Stimulus Grant Projects - TBA	673,030	-	-	-	-	-	No Bud	See below for project details
	Sub Total Roads to Recovery	3,332,503	1,221,473	458,950	935,107	0	286,366	23%	
Federal Stimulus									
80237	Briggs Park Recreation Precinct Car Park	-	370,000	111,000	-	-	370,000	100%	Project not yet commenced
80238	Butcher St 2.5m wide path	-	56,370	16,911	810	18,089	37,471	66%	PO to Axis Contracting issued
80239	Cockram St 2.5m wide path	-	44,250	13,275	-	29,996	14,254	32%	PO to Axis Contracting issued
80240	Helen Cr 2.0m wide path	-	6,750	2,025	-	15,793	(9,043)	-134%	Project not yet commenced
80241	Jarrahdale Rd 2.0m wide path	-	17,860	5,358	-	34,435	(16,575)	-93%	In progress
80242	Kargotich Rd & Bishop Rd Street Lights	-	20,000	6,000	453	-	19,547	98%	Western Power quote expenses
80243	Mary St	-	12,750	3,825	-	11,039	1,711	13%	PO to Axis Contracting issued
80244	Masters Rd - Traffic speed signs	-	15,000	4,500	-	11,402	3,598	24%	Project not yet commenced
80245	South Cr 2.0m wide path	-	24,300	7,290	-	48,942	(24,642)	-101%	Project not yet commenced
80246	Summerfield Rd & Castle Rd Street Lights	-	15,000	4,500	-	-	15,000	100%	Project not yet commenced
80247	Tonkin St	-	40,500	12,150	-	-	40,500	100%	Project not yet commenced
80248	Wanliss Street 2.5m wide path	-	35,250	10,575	-	23,520	11,730	33%	PO to Axis Contracting issued
80249	Bishop Rd & Taylor Rd Street Lights	-	15,000	4,500	-	20,886	(5,886)	-39%	PO to Western Power issued
	Sub Total Federal Stimulus	-	673,030	201,909	1,263	214,101	457,666	68%	

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For The Period 1 July 2020 to 30 November 2020**

Job Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Commitments	Funds Remaining	Funds Remaining	Comment
		\$	\$	\$	\$	\$	\$	%	
Footpath Construction									
80133	Footpath - PSP Soldiers Rd- Abernethy - Bishop Rd	-	3,250,000	-	-	11,388	3,238,613	100%	Design work contracted (Porter's).
80169	George Street New Footpath	35,286	35,286	14,705	26,996	-	8,290	23%	Nearing completion
80216	Shelley St Byford	35,000	35,000	-	26,577	395	8,028	23%	Nearing completion
	Sub Total Footpath Construction	70,286	3,320,286	14,705	53,573	11,783	3,254,930	98%	
Footpath Renewal									
80203	Footpath Renewal	10,000	10,000	-	-	-	10,000	100%	Project not yet commenced
	Sub Total Footpath Renewal	10,000	10,000	-	-	-	10,000	100%	
Parks Plant									
80232	Isuzu Truck White - Replace P2377	90,000	90,000	-	-	77,360	12,640	14%	Truck ordered
80233	John Deere Tractor - Replace P2378	120,000	120,000	-	-	81,818	38,182	32%	Replacement ordered
	Sub Total Parks Plant	210,000	210,000	-	-	159,178	50,822	24%	
Waste Plant									
80080	4 Trailers for Watkins Rd Facility 1TVQ166/7/8/9	-	-	-	20,509	-	(20,509)	No Bud	Budget review pending
80220	Isuzu Truck White - NEW	90,000	90,000	-	-	77,360	12,640	14%	Truck ordered
80221	Pegasus S4 Sports Oval Deck - NEW	60,000	60,000	-	-	-	60,000	100%	Project not yet commenced
80222	John Deere Tractor - NEW	120,000	120,000	-	-	97,991	22,009	18%	Tractor ordered
80223	Road Sweeper - NEW	400,000	400,000	-	-	-	400,000	100%	Project not yet commenced
80224	Excavator - NEW	250,000	250,000	-	-	-	250,000	100%	Project not yet commenced
80225	Fork Lift - NEW	50,000	50,000	-	-	49,941	59	0%	Fork Lift ordered
	Sub Total Waste Plant	970,000	970,000	-	20,509	225,292	724,199	75%	
Other Plant & Equipment									
80226	Honda Odyssey Van - Replace P3728	45,000	45,000	-	-	-	45,000	100%	Replacement ordered
80227	Subaru Liberty Sedan - Replace P3724	45,000	45,000	-	38,654	-	6,346	14%	Fleet Managers vehicle
80228	Holden Colorado - Replace P3725	45,000	45,000	-	-	44,426	574	1%	Replacement ordered
80229	Holden Colorado - Replace P3670	45,000	45,000	-	-	43,167	1,833	4%	Replacement ordered
80230	Holden Colorado - Replace P3694	45,000	45,000	-	-	43,113	1,887	4%	Replacement ordered
	Sub Total Other Plant & Equipment	225,000	225,000	-	38,654	130,707	55,640	25%	
Furniture & Equipment - Capital									
80020	Administration Building - Minor Asset Purchases	9,000	9,000	3,750	6,526	-	2,474	27%	In progress
	Sub Total Furniture & Equipment - Capital	9,000	9,000	3,750	6,526	-	2,474	27%	
IT capital									
80100	ICT Equipment	158,000	158,000	-	4,914	154,724	(1,638)	-1%	In progress
80187	Virtualisation Environment	110,000	110,000	-	-	116,100	(6,100)	-6%	VXrail server ordered (Telstra)
80188	WAN and LAN redesign	97,000	97,000	-	-	13,365	83,635	86%	150 noise-cancelling headsets (Telstra)
80189	Mobile Phone Booster System	25,000	25,000	-	-	-	25,000	100%	Project not yet commenced
	Sub Total IT capital	390,000	390,000	-	4,914	284,189	100,897	26%	
Software									
80019	ERP System Implementation	1,201,000	1,201,000	241,310	620,065	221,214	359,721	30%	In progress (intangible asset)
80118	Disaster Recovery Centre Construction	90,000	90,000	37,500	10,818	16,810	62,372	69%	In progress
80190	SharePoint Online Implementation	60,000	60,000	-	4,680	4,080	51,240	85%	In progress (intangible asset)
	Sub Total Software	1,351,000	1,351,000	278,810	635,563	242,104	473,333	35%	
	Total Capital Works	18,305,334	21,337,082	3,703,684	3,043,353	4,108,138	14,185,591	66%	

**Shire of Serpentine Jarrahdale
Reserve Movements
for the period ending 30 November 2020**

	Actual				
	Opening Balance	Transfer To Reserves	Reserve Interest	Transfer From Reserves	Closing Balance
Reserves	\$	\$	\$	\$	\$
Administration Building Reserve	491,839	0	1,102	0	492,941
Briggs Park Reserve	94,822	0	212	0	95,034
Buildings Asset Management Reserve	768,392	500,000	2,297	0	1,270,688
Byford BMX Track Reserve	269,498	0	604	0	270,102
Byford Developer Contribution Fund Reserve	2,400,758	0	5,388	0	2,406,146
Car Parking Reserve	90,633	0	203	0	90,836
Committed Works Reserve	2	0	0	0	2
Community Facilities Reserve	526	0	1	0	527
Community Grants Reserve	250,054	0	560	0	250,614
Community Infrastructure Reserve	1,039,124	500,000	3,183	0	1,542,307
Drainage Asset Management Reserve	160,426	0	359	0	160,785
Emergency Management Reserve	255,079	0	572	0	255,651
Footpaths Asset Management Reserve	42,453	0	95	0	42,548
Fire Asset Management Reserve	6,598	0	15	0	6,613
Investment Reserve	689,701	0	1,576	0	691,277
Jarrahdale Communications Tower Reserve	200,678	0	450	0	201,128
Jarrahdale Community Infrastructure Reserve	51,925	0	116	0	52,041
Light Fleet & Plant Acquisition Reserve	570,630	750,000	2,319	0	1,322,949
Local Government Election Reserve	4,823	40,000	79	0	44,902
Miscellaneous Developer Contribution Reserve	546,902	0	1,225	0	548,128
Multi Use Trails Reserve	18,449	0	41	0	18,490
Mundijong Whitby Shire Contribution Reserve	209,586	0	470	0	210,056
Parks & Gardens Asset Management Reserve	153,728	0	344	0	154,072
Public Art Reserve	78,832	0	177	0	79,009
Rates Revaluation Reserve	5,875	23,000	52	0	28,927
Renewable Energy Reserve	34,427	0	77	0	34,504
Road Asset Management Reserve	149,199	0	334	0	149,534
Serpentine Jarrahdale Locality Funding Reserve	28,325	0	48	0	28,373
Serpentine Jarrahdale Sporting Precinct Reserve	325,987	0	730	0	326,717
Tourism Reserve	12,977	0	25	0	13,001
Waste Reserve	2,200,605	0	4,912	0	2,205,517
Total Reserves	11,152,850	1,813,000	27,568	0	12,993,418

Shire of Serpentine Jarrahdale

Cash Back Reserve Purpose Descriptions

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

Name of Reserve	Purpose of the reserve
Administration Building Reserve	To provide for the building accommodation requirements of the Administration.
Briggs Park Reserve	To provide for the future Briggs Park development as per the Briggs Park Master Plan
Buildings Asset Management Reserve	To provide for asset renewal expenditure for assets that have reached the end of their useful life.
Byford BMX Track Reserve	To provide for the future Byford BMX track.
Byford Developer Contribution Reserve	To provide for future community infrastructure funded from the Byford Developer Contribution Plan.
Car Parking Reserve	To provide for future public car parking infrastructure funded from Developer contributions for cash-in-lieu of car parking.
Committed Works Reserve	To transfer unspent municipal funded expenditure on specific projects, to enable identification of carryover expenditure into the next financial year.
Community Facilities Reserve	This reserve is for the establishment of additional facilities in the community
Community Grants Reserve	To provide funds for individuals and community groups to build capacity within the community, encourage volunteering and youth development, and deliver sustainable, accessible and demonstrated social, environmental and economic benefits.
Community Infrastructure Reserve	To provide for future community infrastructure, matching funds from the Community Infrastructure Developer Contribution Plan.
Drainage Asset Management Reserve	To ensure minimal funding gap to asset management plan requirements.
Emergency Management Reserve	To provide for unanticipated significant emergency services events or plant repairs
Footpaths Asset Management Reserve	To provide for asset renewal expenditure for assets that have reached the end of their useful life.
Fire Asset Management Reserve	To provide for the future additions and maintenance required for fire fighting assets and mitigation strategies.
Investment Reserve	To support economic, subdivision and tourism development opportunities for the Shire
Jarrahdale Communications Tower Reserve	To provide for the upgrades and maintenance of the tower when required.
Light Fleet & Plant Acquisition Reserve	To provide for the replacement of Light Fleet, Plant and Equipment as required under the replacement and acquisition program.
Local Government Election Reserve	To provide for Bi-Annual, and other interim local government election expenses.
Miscellaneous Developer Contribution Reserve	To be used to fund capital works and administration as per each agreement
Multi Use Trails Reserve	To allow for the construction of Multi Use Trails.
Mundijong Whitby Shire Contribution Reserve	To provide towards the future contribution requirements of the Mundijong Whitby Community Development Contribution Scheme.
Parks & Gardens Asset Management Reserve	To provide for asset renewal expenditure for assets that have reached the end of their useful life.
Public Art Reserve	Public art development and provision

Shire of Serpentine Jarrahdale

Cash Back Reserve Purpose Descriptions

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

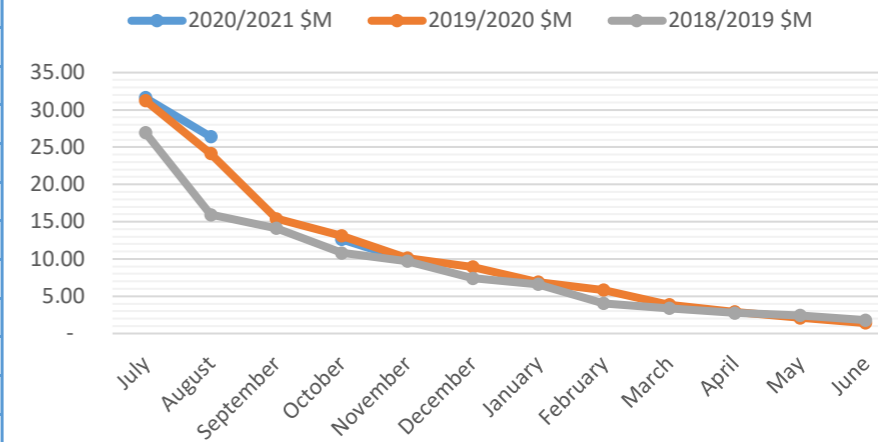
Name of Reserve	Purpose of the reserve
Rates Revaluation Reserve	To provide for the tri-ennial Gross Rental Valuation (GRV)
Renewable Energy Reserve	This reserve is to allow Council to undertake renewable energy projects.
Road Asset Management Reserve	To provide for asset renewal expenditure for assets that have reached the end of their useful life.
Serpentine Jarrahdale Locality Funding Reserve	Council initiated townscape related projects in the Serpentine Jarrahdale Shire
Serpentine Jarrahdale Sporting Precinct Reserve	To provide funds for the Serpentine Jarrahdale Regional Sporting Precinct when grant applications require contribution funding
Tourism Reserve	To fund the implementation of the tourism strategy and development of tourism throughout the district and region
Waste Reserve	To provide for waste management requirements and future waste infrastructure.

SHIRE OF SERPENTINE JARRAHDALE

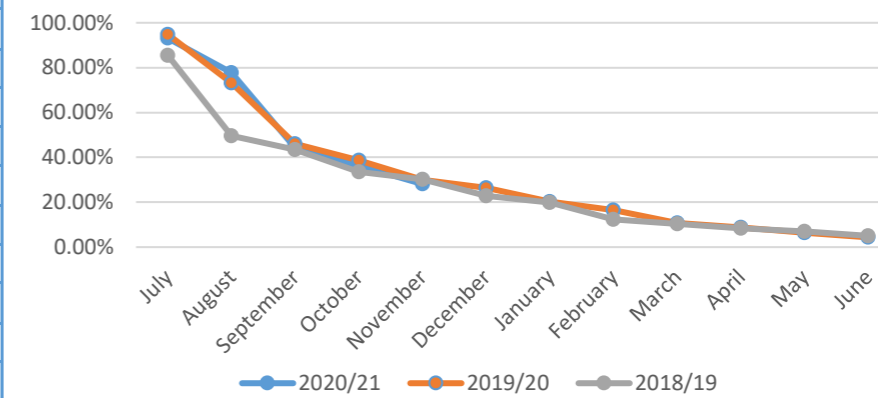
OUTSTANDING RATES REPORT AS AT 30 NOVEMBER 2020

	Levied	Receipts	Balance
Rates - Current	24,302,196.69	16,526,832.18	7,775,364.51
Rates - Arrears	2,181,899.11	1,076,211.67	1,105,687.44
Interest	534,274.67	183,909.95	350,364.72
Legal Charges	180,689.71	47,965.11	132,724.60
Prepayment of Rates (excess)	0.00	570,506.31	-570,506.31
Back Rates	53,310.58	41,947.08	11,363.50
Collection Admin Fee - Current	0.00	0.00	0.00
Notice of discontinuance	60.00	0.00	60.00
Dishonour Fee	13,755.80	5,552.70	8,203.10
ESL Penalty Interest Current	5,284.00	607.95	4,676.05
ESL Penalty Interest Arrears	19,619.44	7,884.95	11,734.49
Instalment Admin Fee	45,525.00	45,275.00	250.00
Instalment Interest	40,074.86	39,839.73	235.13
Payment Arrangement Admin Fee - Current	0.00	0.00	0.00
Payment Arrangement Admin Fee - Arrears	220.00	150.00	70.00
Rubbish Collection Rate - Arrears	5,767.80	3,201.83	2,565.97
Rubbish Collection Subsequent - Arrears	0.00	0.00	0.00
1st Serv. 240 l & 240L recycling	2,258.26	704.82	1,553.44
2nd serv. 1 x 140l rubbish	0.00	0.00	0.00
2nd serv. 1 x 240L recycling	207.00	207.00	0.00
2nd serv. 1 x 240L rubbish	0.00	0.00	0.00
2nd serv. 240L & 240L recycling	0.00	0.00	0.00
Swimming Pool Inspection - Current	110,715.00	99,967.15	10,747.85
Swimming Pool Inspection - Arrears	6,808.74	3,050.52	3,758.22
Waste Service 140L Rubbish - Rowley Road	1,968.00	1,599.00	369.00
Waste Service 140L Rubbish	1,800,372.61	1,632,874.37	167,498.24
Waste Service 240L Recycle - Rowley Road	1,300.50	1,071.00	229.50
Waste Service 240L Recycle	1,816,525.33	1,601,781.60	214,743.73
Waste Service 240L Rubbish	1,563,400.32	1,362,723.86	200,676.46
Emergency Services Levy - Current	1,572,347.46	1,203,922.21	368,425.25
Emergency Services Levy - Arrears	109,753.02	51,262.45	58,490.57
Total number of Rateable Properties - 12117	34,368,333.90	24,509,048.44	9,859,285.46
Less Deferred Rates - GL Account 10115010			(188,265.56)
Less Deferred ESL - GL Account 10115010			(9,714.13)
BALANCE OF COLLECTIBLE RATES AS AT 30 November 2020			9,661,305.77
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT 30 November 2020			28.11%
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT 30 November 2019			30.04%
TOTAL GRV VALUATIONS = \$154,592,288	TOTAL UV VALUATIONS = \$1,825,076,449		

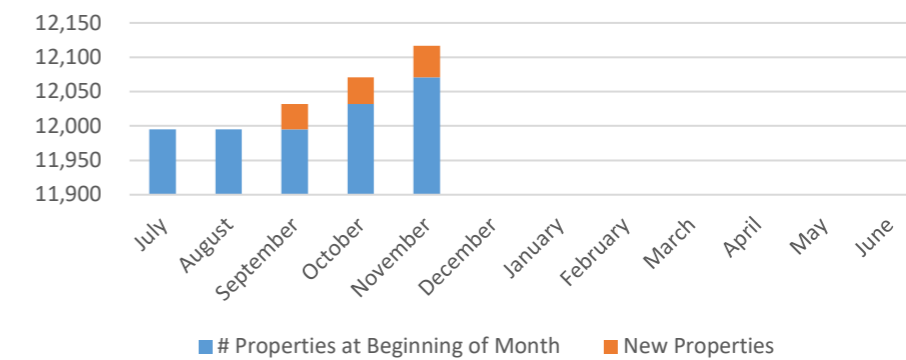
Outstanding Rates Revenue



% Outstanding Collectible Rates



No. of Rateable Properties

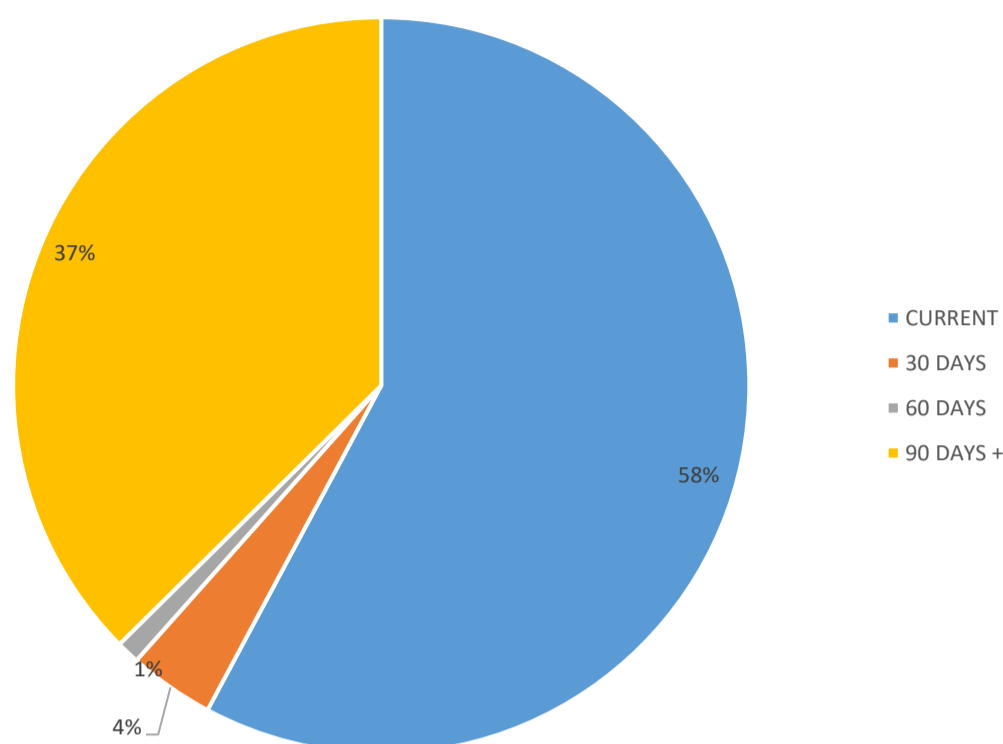


Shire of Serpentine Jarrahdale
Sundry Debtors Report as at 30 November 2020

SUMMARY OF OUTSTANDING DEBTOR DAYS

CURRENT	198,268.63
30 DAYS	12,885.63
60 DAYS	3,480.00
90 DAYS +	128,252.69
TOTAL	342,886.95

Outstanding Sundry Debtors



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

DEBTOR NUMBER	AMOUNT	FOR	DETAILS
192	\$ 1,000.00	Clubs contribution to Mundijong Changerooms	To be finalised in July 2021.
1080	\$ 1,011.15	Penalties under the Dog Act	Regular court ordered payments were to commence end of May 2015. Debtor is unavailable.
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	\$ 19,289.70	Recovery of costs for installation of Firebreaks	Company deregistered. At Supreme Court to sell the property.
1204	\$ 1,540.00	Recovery of costs for installation of Firebreaks	Fire and Emergency to decide on legal action.
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. Caveat lodged on title.
1505	\$ 1,342.00	Urban Water Management Plan Submission	Company have contacted lawyers. Now a SAT matter.
1024	\$ 8,250.00	Contribution towards Cricket Wicket	Community/Corporate Services following up with Education Department
1658	\$ 1,740.00	Oval Hire	Infrastructure Services following up.
1789	\$ 1,020.00	Recovery of Costs - Illegally Dumped Waste	Final Notice sent.
1809	\$ 20,000.00	Construction Bond	Infrastructure to follow up.
879	\$ 1,363.00	Recovery of costs for installation of Firebreaks	Fire and Emergency to follow up.
1803	\$ 1,009.12	Hall Hire	Infrastructure Services to follow up.
2020	\$ 32,853.61	Developer Contribution	Defects Liability Bond - Engineering to follow up
93	\$ 18,815.68	Developer Contribution	Defects Liability Bond - Engineering to follow up

Shire of Serpentine Jarrahdale

Schedule of Investments
As at 30 November 2020

Portfolio by Institution	Funds Invested	% of Portfolio	Acceptable Limit
ANZ	6,186,551.97	19.60%	45%
Bendigo Bank	581,269.37	1.84%	20%
Byford & Districts Community Development Services Ltd	10,000.00	0.03%	45%
NAB	11,696,507.58	37.06%	45%
Westpac	13,080,963.68	41.44%	45%
Peel Infrastructure Holdings Pty Ltd	25.00	0.00%	N/A
Telstra Ltd	9,210.00	0.03%	35%
Total	31,564,527.60	100.00%	

Portfolio by Short Term Credit Rating	Funds Invested	% of Portfolio	Acceptable Limit
A-1+	30,964,023.23	98.10%	100%
A-1	9,210.00	0.03%	100%
A-2	581,269.37	1.84%	60%
Unrated	\$10,025.00	0.03%	N/A
Total	31,564,527.60	100.00%	

