



Monthly Financial Report April 2025



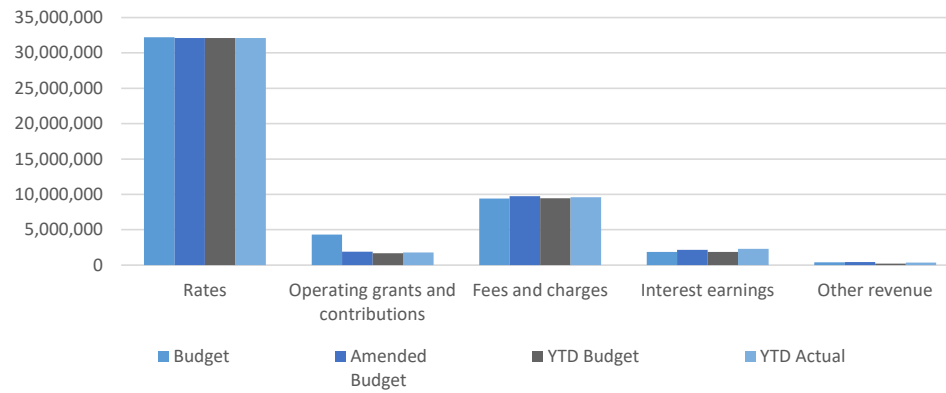
Ordinary Council Meeting - 16 June 2025

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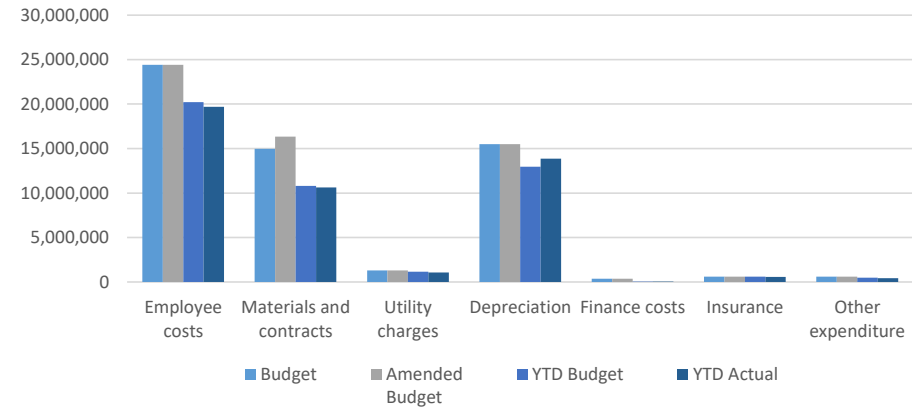
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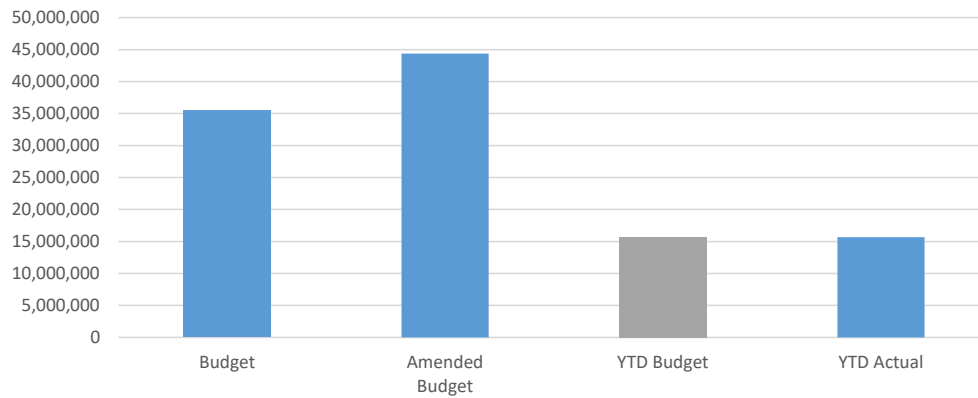
OPERATING REVENUE BY NATURE/TYPE



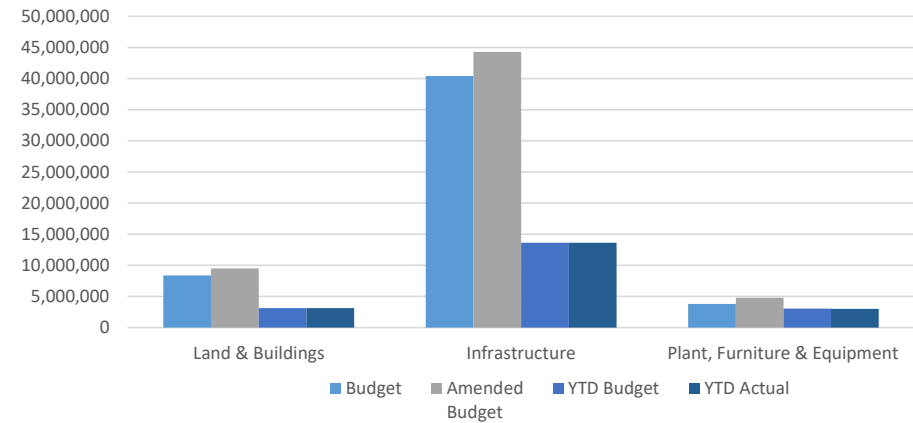
OPERATING EXPENDITURE BY NATURE/TYPE



NON OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS



CAPITAL EXPENDITURE



Shire of Serpentine Jarrahdale
Statement of Financial Activity by Nature/Type
For the Period 1 July 2024 to 30 April 2025

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Variance	Variance
	\$	\$	\$	\$	\$	%
OPERATING ACTIVITIES						
Revenue from Operating Activities						
Rates	32,234,786	32,094,786	32,094,786	32,119,360	(24,574)	0.08%
Operating grants, subsidies and contributions	4,328,720	1,913,361	1,685,055	1,776,563	(91,508)	5.43%
Fees and charges	9,409,052	9,746,827	9,453,726	9,601,707	(147,981)	1.57%
Interest earnings	1,878,000	2,143,000	1,842,865	2,304,008	(461,143)	25.02%
Other revenue	383,581	436,751	226,747	355,946	(129,199)	56.98%
Profit on Asset Disposal	108,659	108,659	61,931	59,320	2,611	(4.22%)
	48,342,798	46,443,384	45,365,109	46,216,904	(851,795)	1.88%
Expenses from Operating Activities						
Employee costs	(24,416,339)	(24,419,839)	(20,226,379)	(19,681,011)	(545,368)	2.70%
Materials and contracts	(14,985,063)	(16,327,162)	(10,815,884)	(10,637,035)	(178,848)	1.65%
Utility charges	(1,303,765)	(1,303,765)	(1,163,027)	(1,065,886)	(97,140)	8.35%
Depreciation	(15,505,653)	(15,505,653)	(12,969,032)	(13,867,832)	898,800	(6.93%)
Finance costs	(353,691)	(353,691)	(36,218)	(41,929)	5,711	(15.77%)
Insurance	(599,236)	(599,236)	(599,236)	(562,995)	(36,240)	6.05%
Other expenditure	(608,391)	(603,577)	(470,894)	(440,849)	(30,045)	6.38%
Loss on Asset Disposal	(112,255)	(112,255)	(92,255)	(87,325)	(4,931)	5.34%
	(57,884,393)	(59,225,178)	(46,372,924)	(46,384,862)	11,938	0.03%
Adjustments for Cash Budget Requirements						
Non-Cash Revenue and Expenses						
Non-Cash amounts excluded from operating activities	15,509,250	15,509,250	12,999,356	13,895,836	(896,480)	(6.90%)
Amount attributable to Operating Activities	5,967,654	2,727,455	11,991,541	13,727,878	(1,736,337)	14.48%
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital Grants, subsidies and contributions	35,486,258	44,382,176	15,659,842	15,668,773	(8,931)	(0.06%)
Proceeds from Disposal of Assets	394,000	694,214	301,214	279,257	21,957	7.29%
	35,880,258	45,076,390	15,961,056	15,948,031	13,026	(0.08%)
Outflows from investing activities						
Purchase property, plant and equipment	(12,016,772)	(14,150,101)	(5,950,657)	(6,031,310)	80,653	(1.36%)
Purchase and construction of infrastructure	(40,566,866)	(44,467,449)	(13,883,834)	(13,730,433)	(153,401)	1.10%
Proceeds on other loans and receivables - SSL	272,000	272,000	0	0	0	No Bud
	(52,311,638)	(58,345,550)	(19,834,491)	(19,761,742)	(72,749)	(0.37%)
Amount attributable to Investing Activities	(16,431,380)	(13,269,160)	(3,873,435)	(3,813,711)	(59,723)	(1.54%)
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowing	6,495,000	6,660,000	0	0	0	No Bud
Transfers from Reserve accounts	5,527,059	8,254,753	2,552,261	2,552,262	(1)	(0.00%)
	12,022,059	14,914,753	2,552,261	2,552,262	(1)	0.00%
Outflows from financing activities						
Repayment of borrowings	(1,313,784)	(1,622,503)	(996,748)	(996,738)	(10)	0.00%
Payments for principal portion of lease liabilities	(37,483)	(37,483)	(35,020)	(44,918)	9,898	(28.26%)
Transfers to Reserve accounts	(2,418,051)	(8,806,753)	(7,872,693)	(8,204,532)	331,839	(4.22%)
	(3,769,318)	(10,466,739)	(8,904,461)	(9,246,189)	341,728	3.84%
Amount attributable to Financing Activities	8,252,741	4,448,014	(6,352,200)	(6,693,927)	341,727	5.38%
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the Financial Year	2,209,033	6,091,739	6,091,739	6,427,158	(335,419)	(5.51%)
Amount attributable to Operating Activities	5,967,654	2,727,455	11,991,541	13,727,878	(1,736,337)	(14.48%)
Amount attributable to Investing Activities	(16,431,380)	(13,269,160)	(3,873,435)	(3,813,711)	(59,723)	1.54%
Amount attributable to Financing Activities	8,252,741	4,448,014	(6,352,200)	(6,693,927)	341,727	(5.38%)
Municipal Surplus/(Deficit) Carried Forward	(1,952)	(1,952)	7,857,646	9,647,398	(1,789,753)	22.78%

Shire of Serpentine Jarrahdale
Statement of Comprehensive Income by Nature/Type
For the Period 1 July 2024 to 30 April 2025

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Variance	Variance
	\$	\$	\$	\$	\$	%
Revenue						
Rates	32,234,786	32,094,786	32,094,786	32,119,360	(24,574)	0.08%
Operating grants, subsidies and contributions	4,328,720	1,913,361	1,685,055	1,776,563	(91,508)	5.43%
Fees and charges	9,409,052	9,746,827	9,453,726	9,601,707	(147,981)	1.57%
Interest earnings	1,878,000	2,143,000	1,842,865	2,304,008	(461,143)	25.02%
Other revenue	383,581	436,751	226,747	355,946	(129,199)	56.98%
	48,234,139	46,334,725	45,303,178	46,157,584	(854,406)	1.89%
Expenses						
Employee costs	(24,416,339)	(24,419,839)	(20,226,379)	(19,681,011)	(545,367)	-2.70%
Materials and contracts	(14,985,063)	(16,327,162)	(10,815,884)	(10,637,035)	(178,849)	-1.65%
Utility charges	(1,303,765)	(1,303,765)	(1,163,027)	(1,065,886)	(97,140)	-8.35%
Depreciation and amortisation	(15,505,653)	(15,505,653)	(12,969,032)	(13,867,832)	898,800	6.93%
Insurance expenses	(599,236)	(599,236)	(599,236)	(562,995)	(36,240)	-6.05%
Other expenditure	(608,391)	(603,577)	(470,894)	(440,849)	(30,045)	-6.38%
Interest expenses	(353,691)	(353,691)	(36,218)	(41,929)	5,711	15.77%
	(57,772,138)	(59,112,923)	(46,280,669)	(46,297,537)	16,868	0.04%
Subtotal	(9,537,999)	(12,778,198)	(977,491)	(139,954)	(837,537)	-85.68%
Non-operating grants, subsidies and contributions	35,486,258	44,382,176	15,659,842	15,668,773	(8,931)	0.06%
Profit on asset disposals	108,659	108,659	61,931	59,320	2,611	-4.22%
Loss on asset disposals	(112,255)	(112,255)	(92,255)	(87,325)	(4,931)	-5.34%
Net Result	25,944,663	31,600,382	14,652,027	15,500,815	(848,788)	5.79%
Other Comprehensive Income						
Changes on revaluation of non-current assets	0	0	0	0	0	No Bud
Total other comprehensive income	0	0	0	0	0	No Bud
Total comprehensive income	25,944,663	31,600,382	14,652,027	15,500,815	(848,788)	5.79%

Shire of Serpentine Jarrahdale
Net Current Assets
As at 30 April 2025

	Opening Balance	YTD Actuals
Current Assets		
Cash - Unrestricted	15,412,279	24,636,331
Cash - Restricted	0	0
Cash - Reserve	24,600,336	30,252,607
Receivables	4,792,375	6,018,112
Contract Assets	0	0
Inventories	6,435	8,948
Financial Assets	0	0
	<u>44,811,426</u>	<u>60,915,998</u>
Less: Current Liabilities		
Trade and Other Payables	10,797,485	18,468,929
Contract Liabilities	414,156	155,354
Borrowings and Leases	3,892,227	3,598,718
Provisions	2,572,290	2,391,710
	<u>17,676,158</u>	<u>24,614,711</u>
Net Current Assets	<u>27,135,268</u>	<u>36,301,287</u>
Less Cash - Reserves	24,600,336	30,252,607
Less Cash - Restricted	0	0
Add: Adjustment to NCA for current portion of:		
Borrowings and Leases	3,892,227	3,598,718
Net Current Asset Position	<u><u>6,427,158</u></u>	<u><u>9,647,398</u></u>

Shire of Serpentine Jarrahdale
Statement of Financial Position
As at 30 April 2025

	Balance As At 1 July 2024	Balance As At 30 April 2025
Assets		
Current Assets		
Cash and cash equivalents	40,012,616	54,888,938
Trade and other receivables	4,750,742	6,018,112
Inventories	6,435	8,948
Prepayments	41,633	0
Total: Current Assets	44,811,426	60,915,998
Non Current Assets		
Trade and other receivables	290,121	290,121
Property, plant and equipment	55,999,432	59,779,771
Infrastructure	451,090,826	453,182,414
Intangible assets	2,007,886	1,749,432
Total: Non Current Assets	509,388,265	515,001,738
Total: Assets	554,199,691	575,917,736
Liabilities		
Current Liabilities		
Trade and other payables	(11,211,641)	(18,624,930)
Current portion of long-term borrowings	(3,892,227)	(3,596,887)
Provisions	(2,572,290)	(2,391,710)
Clearing accounts	0	(1,184)
Total: Current Liabilities	(17,676,158)	(24,614,711)
Non Current Liabilities		
Long-term borrowings	(1,779,499)	(1,058,176)
Provisions	(4,314,717)	(4,314,717)
Total: Non Current Liabilities	(6,094,217)	(5,372,893)
Total: Liabilities	(23,770,375)	(29,987,604)
NET ASSETS	530,429,316	545,930,132
Equity		
Current year retained surplus		(9,848,545)
Retained surplus	(188,328,762)	(188,328,762)
Reserves - cash backed	(24,600,336)	(30,252,607)
Revaluation surplus	(317,500,218)	(317,500,218)
Total: Equity	(530,429,316)	(545,930,132)

Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2024 to 30 April 2025

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance	Comment
		\$	\$	\$	\$	\$	%	
Purchase/Sale of Land								
80562	Land Acquisition	800,000	1,500,000	1,500,000	1,501,455	1,455	0.10%	
	Sub Total Purchase/Sale of Land	800,000	1,500,000	1,500,000	1,501,455	1,455	0.10%	
Operating Buildings								
80250	Depot Accommodation - Refurbishment	0	0	0	3,997	3,997	No Bud	
80283	Admin Building Revdevelopment - Stage 2	3,600,000	3,638,630	585,000	587,122	2,122	0.36%	
80445	Asphalt Works - Shire Depot	285,000	25,601	25,601	25,170	(431)	(1.68%)	
80460	Depot Refurbishment - Outdoor Canopy	0	73,580	73,580	73,580	(0)	(0.00%)	
80502	Council Chambers Upgrade	92,400	92,400	92,400	92,752	352	0.38%	
80569	22KW EV Charger - Admin Building	0	13,348	13,348	12,379	(969)	(7.26%)	
	Sub Total Operating Buildings	3,977,400	3,843,559	789,929	795,001	5,072	0.13%	
Volunteer Brigade Buildings								
80304	Oakford Bushfire Brigade	2,260,000	2,794,112	85,112	86,084	972	1.14%	
80431	Byford Fire Station Changerooms	148,000	44,398	34,000	41,280	7,280	21.41%	
	Sub Total Volunteer Brigade Buildings	2,408,000	2,838,510	119,112	127,364	8,252	0.29%	
Other Buildings								
80512	Metronet Public Toilet Feasibility	119,037	119,037	0	0	-	No Bud	
	Sub Total Other Buildings	119,037	119,037	0	0	-	0.00%	
Facilities Renewal								
80012	Access and Inclusion Improvements to Facilities	70,000	12,120	20,000	11,712	(8,288)	(41.44%)	
80275	Mundijong Landcare - Renewal	50,000	50,000	50,000	49,881	(119)	(0.24%)	
80302	Accessible Toilet Facilities at Jarrahdale Cemetery	0	4,580	4,580	11,440	6,860	149.77%	
80353	SJ Recreation Centre - Building Condition Defects	60,000	0	0	0	-	No Bud	
80394	Byford Kindy Refurbishment	147,660	210,670	68,925	70,323	1,398	2.03%	
80395	Landcare Building Refurbishment	25,000	25,000	25,000	23,916	(1,084)	(4.34%)	
80396	Mens Shed Upgrade	0	74,446	74,446	74,446	(0)	(0.00%)	
80398	Youth Services - Facility & Safety Upgrades	189,000	323,872	22,000	27,138	5,138	23.35%	
80400	SJ Community Rec Centre - Defect Repairs	260,000	255,000	255,000	246,685	(8,315)	(3.26%)	
80426	SJ Community Rec Centre - Solar PV system	150,000	99,682	99,682	93,781	(5,901)	(5.92%)	
80427	Health & Safety Corrective Actions	0	30,000	0	0	-	No Bud	
80506	Scout Hall Fence Installation	31,700	31,700	28,700	21,120	(7,580)	(26.41%)	
80507	Septic Tank / Leach Drain Renewals	82,000	82,000	82,000	81,754	(247)	(0.30%)	
	Sub Total Facilities Renewal	1,065,360	1,199,070	730,333	712,194	(18,139)	(1.51%)	
Park Development Construction								
80415	Keirnan Development - Stage 1A	7,260,000	7,200,641	620,000	621,002	1,002	0.16%	
80416	Byford Skate Park Stage 2	786,155	806,755	15,577	17,213	1,636	10.50%	
80501	Keirnan Park Netball Courts Stage 1C - Concept Design	153,000	178,447	34,000	31,345	(2,655)	(7.81%)	
80504	Byford Pump track	1,538,000	1,584,800	205,875	196,074	(9,801)	(4.76%)	
80519	Percy Park - Shade Sail Install	22,100	22,100	0	0	-	No Bud	
80520	Kalimna Oval Lighting Project	454,666	509,516	33,667	35,513	1,846	5.48%	
	Sub Total Park Development Construction	10,213,921	10,302,259	909,119	901,148	(7,971)	(0.08%)	
Park Development Renewal								
80299	Claire Morris Reserve Park - Renewal	0	16,353	6,353	0	(6,353)	(100.00%)	
80349	Equine Trails Signage	0	2,082	2,082	1,382	(700)	(33.61%)	
80361	Whitby Falls Trail Path works	0	0	0	1,080	1,080	No Bud	
80423	Parks and Playground Renewal	0	23,110	0	0	-	No Bud	
80424	Irrigation Renewal	0	41,118	37,000	27,398	(9,602)	(25.95%)	
80505	Gooralong Trails Precinct - Car Park Upgrade	750,000	744,710	304,710	307,346	2,636	0.87%	
80513	Mundijong Netball Courts Surface & Drain	123,350	123,350	27,513	30,440	2,927	10.64%	

Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2024 to 30 April 2025

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance	Comment
			\$	\$	\$	\$	%	
80514	Bore Renewal	105,000	289,575	205,000	198,446	(6,554)	(3.20%)	
80515	Bill Hicks - Shade Sails Upgrade	22,100	22,100	0	0	-	No Bud	
80516	Clem Kentish- Shade Sails Upgrade	14,900	14,900	7,450	0	(7,450)	(100.00%)	
80517	Sunry Park Playground Renewal	67,100	67,100	0	0	-	No Bud	
80518	Percy Park Playground Renewal	87,500	87,500	0	0	-	No Bud	
	Sub Total Park Development Renewal	1,169,950	1,431,898	590,108	566,092	(24,016)	(1.68%)	
Drainage Renewal								
80202	Drainage Renewal	0	17,619	2,619	3,708	1,089	41.57%	
80293	Culvert Renewal - Elliot Road (SK 5.806)	0	16,672	16,672	13,751	(2,921)	(17.52%)	
80294	Culvert Renewal - Elliot Road (SK 8.352)	0	25,414	25,414	24,489	(925)	(3.64%)	
80538	Brady Street - Drainage upgrade (between Wanliss St & Forest	55,040	55,040	17,040	22,698	5,658	33.20%	
80571	Kardan Blvd Drainage Works	0	210,880	0	0	-	No Bud	
	Sub Total Drainage Renewal	55,040	325,625	61,745	64,645	2,900	0.89%	
Black Spot - Federal								
80412	Kingsbury Drive (SLK 7- SLK 10)	0	101,502	101,502	101,367	(135)	(0.13%)	
80534	Karnup Road (SLK 6.64 - SLK 8.65)	465,165	465,165	100,250	90,810	(9,440)	(9.42%)	
	Sub Total Black Spot - Federal	465,165	566,667	201,752	192,176	(9,576)	(1.69%)	
Black Spot - State								
80535	Karnup Road (SLK 8.65 - SLK 11.15)	1,592,030	1,592,030	137,758	128,593	(9,165)	(6.65%)	
80536	Nicholson Road (SLK 0.46 - SLK 2.43)	1,523,460	1,523,460	1,134,365	1,142,825	8,460	0.75%	
	Sub Total Black Spot - State	3,115,490	3,115,490	1,272,123	1,271,417	(706)	(0.02%)	
Bridge Construction								
80215	Jarrahdale Road Bridge	4,067,733	4,067,733	0	0	-	No Bud	
	Sub Total Bridge Construction	4,067,733	4,067,733	0	0	-	0.00%	
Bridge Rehabilitation								
80531	Bridge Replacement, Oakford Bridge 187	1,468,550	1,468,550	0	0	-	No Bud	
	Sub Total Bridge Rehabilitation	1,468,550	1,468,550	0	0	-	0.00%	
Bus Shelters								
80218	New bus shelter program	38,110	38,110	13,056	11,468	(1,588)	(12.16%)	
	Sub Total Bus Shelters	38,110	38,110	13,056	11,468	(1,588)	(4.17%)	
Carpark Construction								
80537	Keysbrook - Elliot Road Water Stand Pipe Hard Stand	23,500	23,500	7,075	1,243	(5,832)	(82.43%)	
	Sub Total Carpark Construction	23,500	23,500	7,075	1,243	(5,832)	(24.82%)	
Carpark Rehabilitation								
80576	Carpark Rectification	0	45,000	0	0	-	No Bud	
	Sub Total Carpark Rehabilitation	0	45,000	0	0	-	0.00%	
Road Improvements								
80296	Upgrades of Roads - Orton	4,260,000	3,153,842	1,473,379	1,479,361	5,982	0.41%	
80297	Upgrades of Roads - Kargotich - Stage 1	3,110,000	119,061	84,061	85,609	1,548	1.84%	
80344	Upgrades of Roads - Kargotich - Stage 2 & 3	1,053,000	8,466,323	3,268,693	3,276,019	7,326	0.22%	
80345	Upgrades of Roads - Soldiers Road	0	422,083	340,000	348,302	8,302	2.44%	
80409	Mundijong Road & King Rd Intersection	0	205,642	35,642	41,314	5,672	15.91%	
80521	Upgrades of Roads - Kargotich - Stage 3	1,315,250	0	0	0	-	No Bud	
80522	Upgrades of Roads - Orton -Stage 2	1,315,250	0	0	0	-	No Bud	
80533	Mundijong Rd/Paterson St Roundabout	1,006,430	1,006,430	137,000	146,274	9,274	6.77%	
80575	Leipold Rd Stage A	0	192,000	0	0	-	No Bud	
	Sub Total Road Improvements	12,059,930	13,565,381	5,338,775	5,376,879	38,104	0.28%	

Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2024 to 30 April 2025

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance %	Comment
		\$	\$	\$	\$	\$	%	
Road Rehabilitation								
80453	Hopeland Road - A Rehabilitation	450,000	1,028,390	1,004,119	1,001,813	(2,306)	(0.23%)	
80454	Hopeland Road - B Rehabilitation	330,000	724,801	724,801	729,739	4,938	0.68%	
80523	Rowley Road (SLK 2.22 - SLK 2.60)	416,640	500,583	500,583	506,051	5,468	1.09%	
80524	Mundijong Road (SLK 3.94 - SLK 5.66)	1,338,250	1,398,059	1,323,059	1,328,851	5,792	0.44%	
80525	Larsen Road (SLK 0.0 - SLK0.15)	149,940	149,940	126,235	120,651	(5,584)	(4.42%)	
80526	Karnup Rd - Richardson Rd Roundabout	631,340	631,340	478,585	470,378	(8,207)	(1.71%)	
80564	Tuart Road Base Repair	78,000	78,000	78,000	79,619	1,619	2.08%	
80567	Rowley Rd (B) Single Causeway - Appaloosa Ave to Hilbert Rd	0	267,055	267,055	267,011	(44)	(0.02%)	
80568	Hopkinson Rd Single C'Way - Gossage Rd to Northern Bounda	0	143,314	130,314	121,311	(9,003)	(6.91%)	
	Sub Total Road Rehabilitation	3,394,170	4,921,482	4,632,751	4,625,423	(7,328)	(0.15%)	
Road Renewal								
80448	Gossage Road, Oldbury - Resurfacing	0	0	0	2,776	2,776	No Bud	
80449	Tuart Road, Oakford - Resurfacing	0	5,568	5,568	0	(5,568)	(100.00%)	
80450	Baskerville Rd Mundijong - Resurfacing	0	2,808	2,808	2,404	(404)	(14.40%)	
	Sub Total Road Renewal	0	8,376	8,376	5,180	(3,196)	(38.16%)	
Streetlighting								
80307	Street Lighting - Richardson/Summerfield	36,662	35,749	9,166	12,820	3,654	39.86%	
80408	Street Lighting - Abernethy & Hopkinson Rd intersection	48,046	6,069	6,069	5,482	(587)	(9.66%)	
80469	Street Lights - Hopkinson/Rowley	24,815	42,904	9,084	4,227	(4,857)	(53.46%)	
80471	Street Lights - Wright/Randell	26,862	25,398	25,398	25,344	(54)	(0.21%)	
80574	Purchase of Portable Lighting Tower	0	22,150	0	0	-	No Bud	
	Sub Total Streetlighting	136,385	132,270	49,717	47,873	(1,844)	(1.39%)	
Streetscape Construction								
80270	Old Railway Bridge Interpretation Art/Sign	0	30,000	30,000	30,000	-	0.00%	
80391	Fire Danger Signs	0	31,433	8,000	0	(8,000)	(100.00%)	
80462	Abernethy Road Landscaping	192,800	320,970	20,000	28,401	8,401	42.01%	
80465	Electronic Signage	0	67,341	38,000	30,832	(7,168)	(18.86%)	
	Sub Total Streetscape Construction	192,800	449,744	96,000	89,234	(6,766)	(1.50%)	
Roads to Recovery								
80217	Road Safety Initiatives	85,000	70,679	40,625	39,376	(1,249)	(3.08%)	
80527	Gravel Re-sheet - Millars Rd	190,780	190,780	83,445	92,038	8,593	10.30%	
80528	Gravel Re-sheet - Jarrah Rd	418,080	267,909	4,349	2,306	(2,043)	(46.98%)	
80529	Medulla Rd- Jarrahdale- Jarrahglen	205,376	332,898	40,500	41,338	838	2.07%	
80530	Linton Street North Upgrade Culde Sac	162,996	35,474	33,500	35,474	1,974	5.89%	
	Sub Total Roads to Recovery	1,062,232	897,740	202,419	210,530	8,111	0.90%	
Road Construction New								
80446	Indigo Parkway	498,000	498,526	100,526	106,993	6,467	6.43%	
	Sub Total Road Construction New	498,000	498,526	100,526	106,993	6,467	1.30%	
Footpath Construction								
80133	Footpath - PSP Soldiers Rd- Abernethy - Bishop Rd	2,450,000	2,438,044	153,000	162,714	9,714	6.35%	
	Sub Total Footpath Construction	2,450,000	2,438,044	153,000	162,714	9,714	0.40%	
Footpath Renewal								
80203	Footpath Renewal	0	31,816	0	3,920	3,920	No Bud	
80532	Clondyke Footpath Renewal Stage 2	194,000	194,000	125,000	122,599	(2,401)	(1.92%)	
	Sub Total Footpath Renewal	194,000	225,816	125,000	126,519	1,519	0.67%	
Plant & Equipment								

Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2024 to 30 April 2025

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	YTD Variance	Comment
			\$	\$	\$	\$	%	
80258	Bobcat Trailer - Civil - Replace 51035	30,000	30,000	0	0	-	No Bud	
80369	Boxtop - Replace 51079	20,000	20,000	0	0	-	No Bud	
80370	Boxtop - Replace 51084	20,000	20,000	0	0	-	No Bud	
80371	People Mover - Replace 51143	0	50,000	50,000	38,647	(11,353)	(22.71%)	
80389	Dual Cab Ute, 1000L spray tank and boom spray rig 4WD - Nev	0	34,527	0	0	-	No Bud	
80438	Skidsteer Loader	0	100,000	0	0	-	No Bud	
80440	Ausroad Patching Truck - Replace 51086	626,310	626,310	626,310	603,740	(22,570)	(3.60%)	
80442	New - Canopy - Ranger specific pod	26,369	26,369	26,369	23,970	(2,399)	(9.10%)	
80443	New - Light Utility Vehicle - Playground Inspector	0	0	0	1,382	1,382	No Bud	
80473	New Vehicle - Executive Manager Operations	0	70,000	0	0	-	No Bud	
80503	New Vehicle - Manager Waste and Fleet	55,000	55,000	55,000	51,047	(3,953)	(7.19%)	
80510	Replacement - DDRA Tractor	0	50,950	50,950	42,695	(8,255)	(16.20%)	
80539	SUV- Hybrid - Replace 51108	48,000	48,000	0	0	-	No Bud	
80540	SUV- Hybrid - Replace 50026	45,000	45,000	45,000	34,864	(10,136)	(22.52%)	
80541	Ute - Replace 50040	50,000	50,000	50,000	49,289	(711)	(1.42%)	
80542	Ute - Replace 51117	50,000	50,000	50,000	55,209	5,209	10.42%	
80543	Ute - Replace 51118	50,000	50,000	0	0	-	No Bud	
80544	SUV - Hybrid - Replace 51112	45,000	45,000	45,000	34,864	(10,136)	(22.52%)	
80545	Ute - Replace 51098	50,000	50,000	50,000	53,603	3,603	7.21%	
80546	Ute - Replace 51111	50,000	50,000	50,000	46,045	(3,955)	(7.91%)	
80547	Ute & toolbox - Replace 51105	55,000	55,000	55,000	55,661	661	1.20%	
80548	SUV Hybrid - Replace 51114	48,000	48,000	48,000	39,181	(8,819)	(18.37%)	
80549	SUV Hybrid - Replace 51121	45,000	45,000	45,000	34,864	(10,136)	(22.52%)	
80550	Ute - Replace 51109	50,000	50,000	0	0	-	No Bud	
80551	Truck - Replace 51057	105,000	0	0	0	-	No Bud	
80552	Truck - Replace 51049	105,000	0	0	0	-	No Bud	
80553	Truck - Replace 51000	105,000	105,000	0	0	-	No Bud	
80554	Mower Trailer #1 - Replace 51048	23,000	23,000	0	0	-	No Bud	
80555	Mower Trailer #2 - Replace 51068	23,000	23,000	0	0	-	No Bud	
80556	Mower Trailer #3 - Replace 51024	23,000	23,000	0	0	-	No Bud	
80557	Tractor - Replace 51051	80,000	80,000	80,000	91,266	11,266	14.08%	
80558	Mower - Replace 51039	30,000	30,000	0	0	-	No Bud	
80559	Trailer - Replace 51033	30,000	30,000	0	0	-	No Bud	
80560	Small Plant and Equipment Replacement	25,000	25,000	0	0	-	No Bud	
80561	4 x 4 Tray Back Utility - Streetscapes	55,000	55,000	55,000	55,233	233	0.42%	
80572	Ute & Trailer - Replace 51057	0	85,000	0	0	-	No Bud	
80573	Ute & Trailer - Replace 51049	0	85,000	0	0	-	No Bud	
89996	Capital Contributions - Gift Fleet Assets	0	498,089	498,089	498,089	0	0.00%	
	Sub Total Plant & Equipment	1,967,679	2,731,245	1,879,718	1,809,652	(70,066)	(2.57%)	
IT capital								
80100	ICT Equipment	155,000	170,035	165,035	158,484	(6,551)	(3.97%)	
80570	Backup Solution	0	100,000	0	0	-	No Bud	
	Sub Total IT capital	155,000	270,035	165,035	158,484	(6,551)	(2.43%)	
Software								
80019	ERP System Implementation	1,486,186	1,593,883	888,822	898,057	9,235	1.04%	
	Sub Total Software	1,486,186	1,593,883	888,822	898,057	9,235	0.58%	
	Total Capital Works	52,583,638	58,617,550	19,834,491	19,761,742	(72,749)	(0.12%)	

Shire of Serpentine Jarrahdale
Reserve Movements
For the Period Ending 30 April 2025

	Adopted Budget					Amended Budget					Actual				
	Opening Balance	Transfer To Reserves	Reserve Interest	Transfer From Reserves	Closing Balance	Opening Balance	Transfer To Reserves	Reserve Interest	Transfer From Reserves	Closing Balance	Opening Balance	Transfer To Reserves	Reserve Interest	Transfer From Reserves	Closing Balance
Reserves	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Building	1,140,185	0	49,836	(75,000)	1,115,021	1,154,891	0	49,836	(75,000)	1,129,727	1,154,891	0	45,896	(75,000)	1,125,787
Briggs Park	100,483	0	4,594	0	105,077	101,744	0	4,594	0	106,338	101,744	0	4,182	0	105,926
Buildings Asset Management	921,327	0	21,535	(708,697)	234,165	945,054	0	21,535	(722,126)	244,463	945,054	0	34,168	(405,127)	574,095
Byford BMX Track	120,532	0	5,510	0	126,042	122,351	0	5,510	0	127,861	122,351	0	5,029	0	127,380
Byford Developer Contribution Fund	4,976,486	0	207,154	(778,820)	4,404,820	5,411,606	3,088,041	207,154	(801,346)	7,905,455	5,411,606	3,088,041	298,349	0	8,797,996
Car Parking	105,165	0	1,762	(100,000)	6,927	99,190	0	1,762	(93,170)	7,782	99,190	0	4,064	(3,232)	100,022
Community Facilities	8,273	0	378	0	8,651	13,695	0	378	(4,580)	9,493	13,695	0	467	(4,580)	9,582
Community Grants Reserve	102,270	99,000	7,299	(75,000)	133,569	245,335	99,000	7,299	(118,945)	232,689	245,335	99,000	14,153	0	358,488
Community Infrastructure Reserve	4,871,409	0	222,085	(145,365)	4,948,129	4,980,703	915,093	222,085	(145,365)	5,972,516	4,980,703	917,655	225,327	0	6,123,686
Drainage Asset Management	170,002	0	7,774	0	177,776	172,137	0	7,774	0	179,911	172,137	0	7,075	0	179,212
Emergency Management	252,661	0	11,550	0	264,211	255,833	0	11,550	0	267,383	255,833	0	10,515	0	266,348
Footpaths Asset Management	566,465	0	22,252	(150,000)	438,717	570,464	0	22,252	(150,000)	442,716	570,464	0	23,026	(100,000)	493,490
Fire Asset Management	4,585	55,000	2,722	0	62,307	7,080	55,000	2,722	0	64,802	7,080	55,000	2,552	0	64,631
Investment	788,661	50,000	38,337	0	876,998	798,688	50,000	38,337	(700,000)	187,025	798,688	50,000	20,213	(700,000)	168,900
Jarrahdale Communications Tower	323,023	46,801	15,342	(24,000)	361,166	268,838	46,801	15,342	(44,000)	286,981	268,838	0	11,050	0	279,888
Jarrahdale Community Infrastructure Reserve	55,025	0	2,515	0	57,540	55,716	0	2,515	0	58,231	55,716	0	2,290	0	58,006
Light Fleet & Plant Acquisition	1,072,418	845,000	38,824	(1,437,310)	518,932	1,413,727	845,000	38,824	(1,623,787)	673,764	1,413,727	845,000	85,022	(907,098)	1,436,651
Local Government Election Reserve	29,771	77,250	4,892	0	111,913	30,862	77,250	4,892	0	113,004	30,862	77,250	4,444	0	112,555
Miscellaneous Developer Contribution	579,550	0	26,490	0	606,040	586,826	0	26,490	0	613,316	586,826	0	24,119	0	610,946
Multi Use Trails	19,551	0	894	0	20,445	19,796	0	894	0	20,690	19,796	0	814	0	20,609
Mundijong Whitby Shire Contribution	237,282	0	10,645	(49,287)	198,640	244,651	859,211	10,645	(701,582)	412,925	244,651	859,211	34,796	0	1,138,658
Parks & Gardens Asset Management	162,905	0	7,446	0	170,351	164,950	0	7,446	0	172,396	164,950	0	6,780	0	171,730
Public Art	336,254	0	15,370	0	351,624	250,212	65,500	15,370	(10,000)	276,082	250,212	20,500	10,453	0	281,165
Rates Revaluation	30,578	40,000	3,225	0	73,803	30,935	40,000	3,225	0	74,160	30,935	40,000	2,916	0	73,850
Renewable Energy	36,481	0	1,667	0	38,148	36,939	0	1,667	0	38,606	36,939	0	1,518	0	38,457
Road and Bridge Asset Management	1,268,359	20,000	53,818	(531,217)	810,960	1,333,315	498,562	53,818	(959,377)	926,318	1,333,315	478,562	57,569	(289,474)	1,579,972
Serpentine Jarrahdale Locality Funding	30,145	0	1,376	0	31,521	30,524	0	1,376	0	31,900	30,524	0	1,255	0	31,778
Serpentine Jarrahdale Sporting Precinct	345,448	0	15,792	0	361,240	349,784	0	15,792	0	365,576	349,784	0	14,377	0	364,161
Tourism	13,714	0	626	0	14,340	13,887	0	626	0	14,513	13,887	0	571	0	14,457
Unspent Grants & Contributions	0	0	0	0	0	38	0	0	0	38	38	0	0	0	38
Waste	1,794,611	0	85,531	0	1,880,142	1,867,651	0	85,531	(190,000)	1,763,182	1,867,651	0	76,763	0	1,944,414
W. Mundijong Industrial DCF	728,444	0	33,210	(21,136)	740,518	739,191	0	33,210	(21,136)	751,265	739,191	0	30,382	0	769,572
Oakford Fire Station	528,625	0	19,140	(165,000)	382,765	528,175	652,295	19,140	(528,112)	671,499	528,175	0	20,820	(67,751)	481,244
ICT Reserve	917,919	100,000	24,189	(915,000)	127,108	929,440	430,000	24,189	(1,015,000)	368,629	929,440	430,000	40,916	0	1,400,356
Public Open Space	62,597	0	2,861	0	65,458	63,384	0	2,861	0	66,245	63,384	0	2,605	0	65,988
Operations Optimisation	752,462	85,000	33,359	(351,227)	519,594	762,724	85,000	33,359	(351,227)	529,856	762,724	85,000	34,842	0	882,566
Total Reserves	23,453,666	1,418,051	1,000,000	(5,527,059)	20,344,658	24,600,336	7,806,753	1,000,000	(8,254,753)	25,107,336	24,600,336	7,045,219	1,159,313	(2,552,262)	30,252,607

Shire of Serpentine Jarrahdale

Cash Back Reserve Purpose Descriptions

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

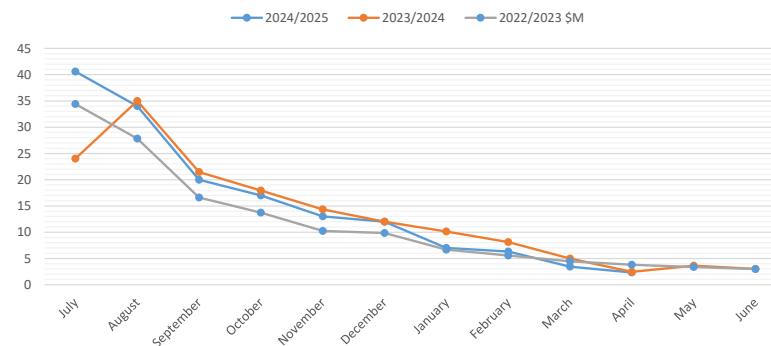
Name of Reserve	Purpose of the reserve
Administration Building Reserve	To provide for the employee accommodation requirements.
Briggs Park	To provide for the future Briggs Park development.
Buildings Asset Management Reserve	To provide funds for the upgrade, renewal, replacement and creation of new Shire facilities.
Byford BMX Track Reserve	To provide for the future Byford BMX track.
Byford Developer Contribution Reserve	To provide for future community infrastructure funded from the Byford Developer Contribution Plan.
Car Parking Reserve	To provide for future public car parking infrastructure funded from Developer contributions for cash-in-lieu of car parking.
Committed Works Reserve	To transfer unspent municipal funded expenditure on specific projects, to enable identification of carryover expenditure into the next financial year.
Community Facilities Reserve	This reserve is for the establishment of additional facilities in the community.
Community Grants Reserve	To provide funds and project management support for delivery of community infrastructure to enable individuals and community groups to build capacity within the community, encourage volunteering and youth development, and deliver sustainable, accessible and demonstrated social, environmental and economic benefits.
Community Infrastructure Reserve	To provide for future community infrastructure, matching funds from the Community Infrastructure Developer Contribution Plan.
Drainage Asset Management Reserve	To provide funds for the upgrade, renewal, replacement and creation of new Shire drainage
Emergency Management Reserve	To provide for unanticipated significant emergency services events or plant repairs.
Footpaths Asset Management Reserve	To provide funds for the upgrade, renewal, replacement and creation of new Shire footpaths
Fire Asset Management Reserve	To provide for the future additions and maintenance required for fire fighting assets and mitigation strategies.
Investment Reserve	To support economic, subdivision and tourism development opportunities for the Shire.
Jarrahdale Communications Tower Reserve	To provide for the upgrades and maintenance of the tower when required.
Jarrahdale Community Infrastructure	To provide funds for the upgrade, renewal or replacement of community assets in the Jarrahdale locality.
Light Fleet & Plant Acquisition Reserve	To provide for new and renewal of Light Fleet, Plant and Equipment as required under the replacement and acquisition program.
Local Government Election Reserve	To provide for Bi-Annual, and other interim local government election expenses.
Miscellaneous Developer Contribution Reserve	To be used to fund capital works and administration as per each agreement.
Multi Use Trails Reserve	To allow for the construction of Multi Use Trails.
Mundijong Whitby Shire Contribution Reserve	To provide towards the future contribution requirements of the Mundijong Whitby Community Development Contribution Scheme.
Oakford Fire Station Reserve	To provide funding the construction of the new Oakford Fire Station
Parks & Gardens Asset Management Reserve	To provide funds for the upgrade, renewal, replacement and creation of new Shire parks, gardens and natural reserves.
Public Art Reserve	To provide for public art development and creation
Public Open Space Reserve	To provide for future public open space funded from Developer contributions for cash-in-lieu of public open space.
Rates Revaluation Reserve	To provide for the tri-ennial Gross Rental Valuation (GRV)
Renewable Energy Reserve	This reserve is to allow Council to undertake renewable energy projects.
Road and Bridge Asset Management Reserve	To provide funds for the upgrade, renewal, replacement and creation of new Shire road and bridge infrastructure.
Serpentine Jarrahdale Locality Funding Reserve	Council initiated townscape related projects in the Serpentine Jarrahdale Shire.
Serpentine Jarrahdale Sporting Precinct Reserve	To provide funds for the Serpentine Jarrahdale Regional Sporting Precinct when grant applications require contribution funding
Tourism Reserve	To fund the implementation of the tourism strategy and development of tourism throughout the district and region.
Waste Reserve	To provide for waste management requirements and future waste infrastructure.
West Mundijong Industrial DCF Reserve	To provide for future community infrastructure funded from the West Mundijong Developer Contribution Plan.
ICT Reserve	To provide for the Shire's ICT requirements
Operations Optimisation Reserve	To provide funds for future operational and capital requirements of the Shire's Operations function to optimise service delivery to the community.

SHIRE OF SERPENTINE JARRAHDALE

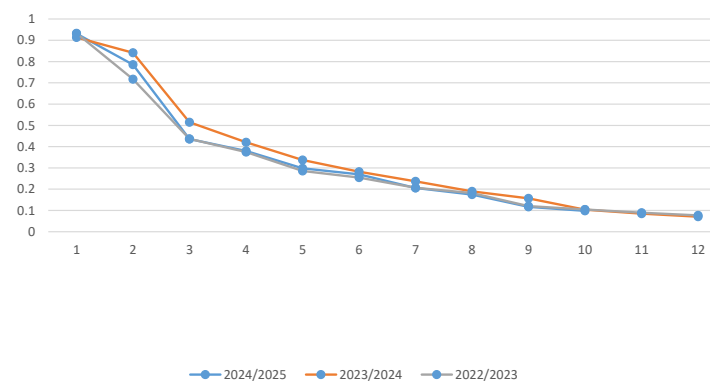
OUTSTANDING RATES REPORT

	Balances
RATES	3,539,568
ESL	156,057
DEFERRED RATES	290,121
POOLS	6,165
SANITATION	454,207
PREPAYMENTS	-
Total	2,331,096
Less Deferred Rates	-
BALANCE OF COLLECTIBLE RATES AS AT 30 APRIL 2025	2,040,975
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT 30 April 2025	9.82%
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT 30 April 2024	10.34%
TOTAL GRV VALUATIONS = \$252,857,726	TOTAL UV VALUATIONS = \$1,600,857,396

Outstanding Rates Revenue



% Outstanding Collectible Rates

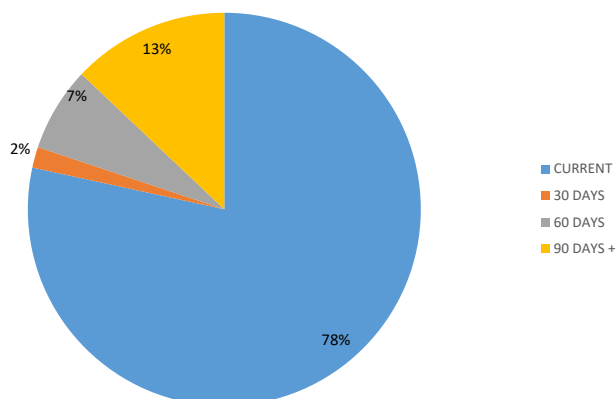


Shire of Serpentine Jarrahdale
Sundry Debtors Report as at 30 April 2025

SUMMARY OF OUTSTANDING DEBTOR DAYS

CURRENT	224,251
30 DAYS	4,901
60 DAYS	19,837
90 DAYS +	37,022
TOTAL	286,012

Outstanding Sundry Debtors


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

DEBTOR NUMBER	AMOUNT	FOR	DETAILS
10247	\$ 11,605.30	Facility Hire/Reimbursements	Facilities team are following up with debtor regarding the lease agreement that has been holding over since the expiry of the sublease.
10249	\$ 5,540.00	Recovery of costs for response to out of control fire	Finance Dept - Conducting further investigation Internally.
10109	\$ 5,095.50	Refund of Unused Grant Funding	Company has been closed down. Debtor has entered into Payment Arrangement (as at 29/08/2024) to repay total amount by 30 June 2025. First installment is late. Officers are following up on this.
10707	\$ 13,500.00	Street Tree Contribution	Payment expected in Period 11.

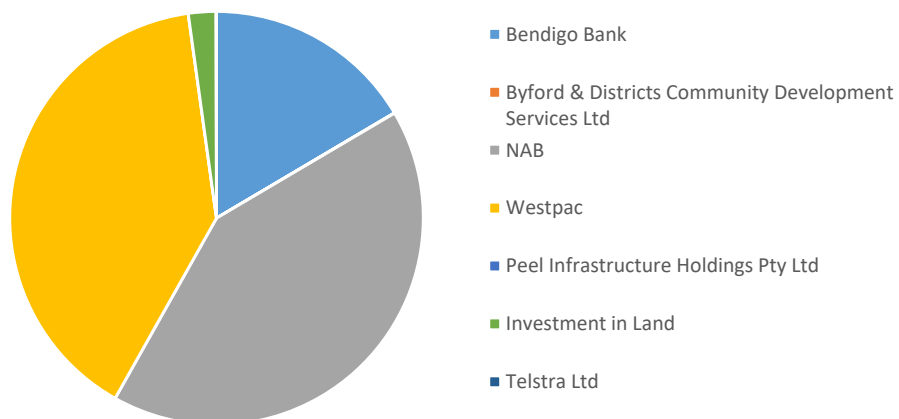
PROPOSED POSITION
Shire of Serpentine Jarrahdale

Schedule of Investments
As at 30 April 2025

Portfolio by Institution	Funds Invested	% of Portfolio	Acceptable Limit
Bendigo Bank	\$ 6,239,011.97	16.49%	20.00%
Byford & Districts Community Development Services Ltd	\$ 10,000.00	0.03%	45.00%
NAB	\$ 15,752,522.47	41.64%	45.00%
Westpac	\$ 15,000,000.00	39.65%	45.00%
Peel Infrastructure Holdings Pty Ltd	\$ 25.00	0.00%	N/A
Investment in Land	\$ 815,000.00	2.15%	N/A
Telstra Ltd	\$ 13,530.00	0.04%	35.00%
Total	\$ 37,830,089.44	100.00%	

Portfolio by Short Term Credit Rating	Funds Invested	% of Portfolio	Acceptable Limit
A-1+	\$ 30,752,522.47	81.29%	100.00%
A-1	\$ 13,530.00	0.04%	100.00%
A-2	\$ 6,239,011.97	16.49%	60.00%
Unrated	\$ 825,025.00	2.18%	N/A
Total	\$ 37,830,089.44	100.00%	

% of Portfolio by Institution



% of Portfolio by Credit Rating

