

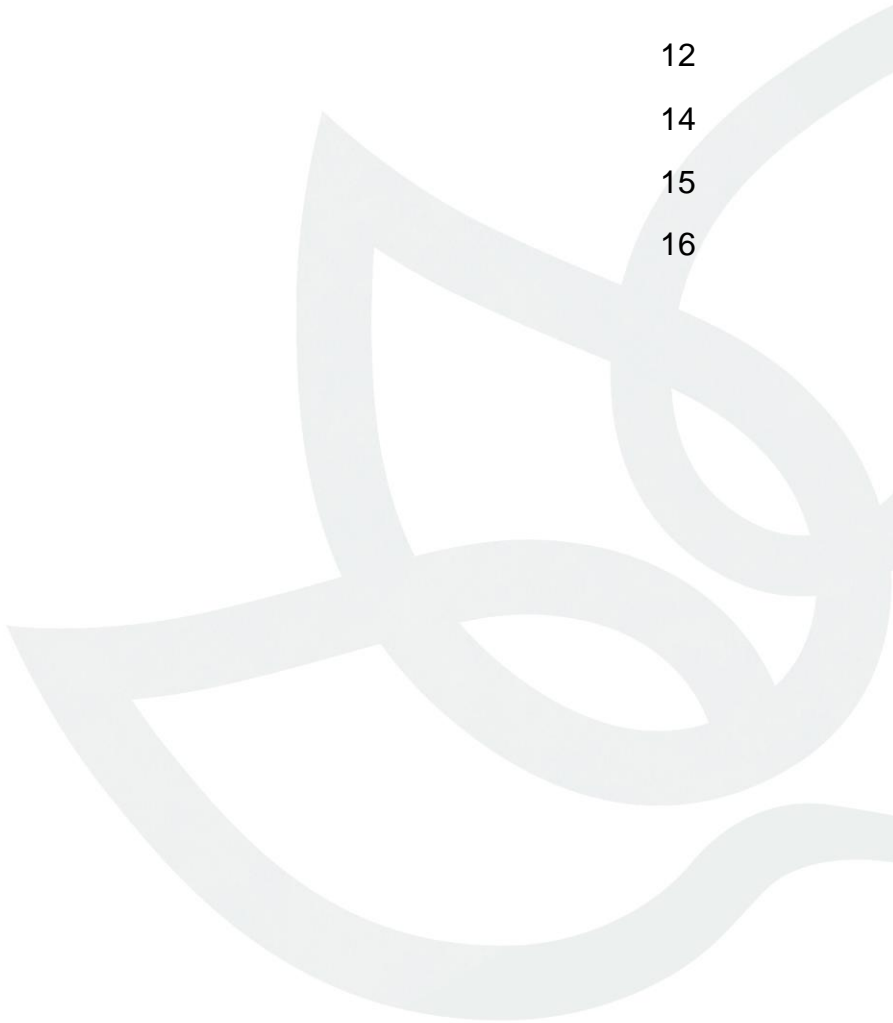


Monthly Financial Report July 2023



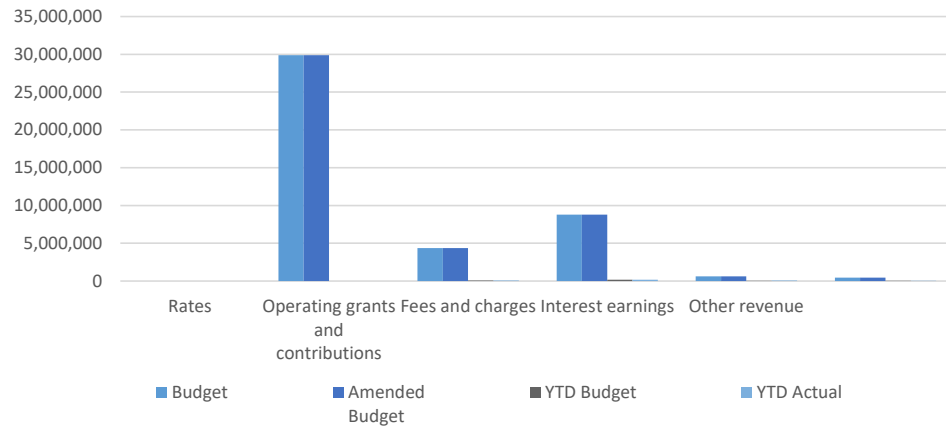
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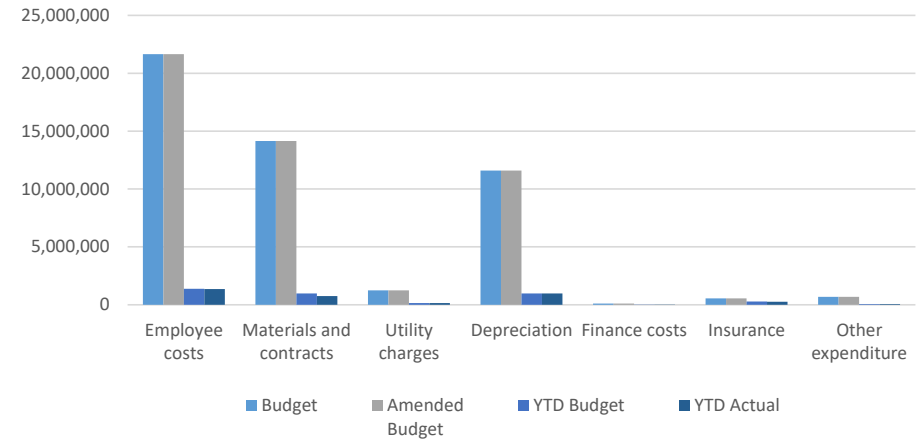


Financial Highlights
1 July 2023 to 30 June 2024

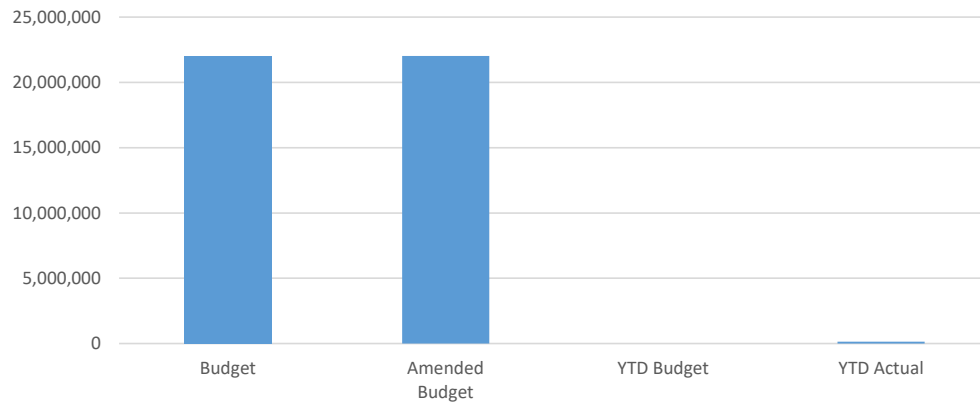
OPERATING REVENUE BY NATURE/TYPE



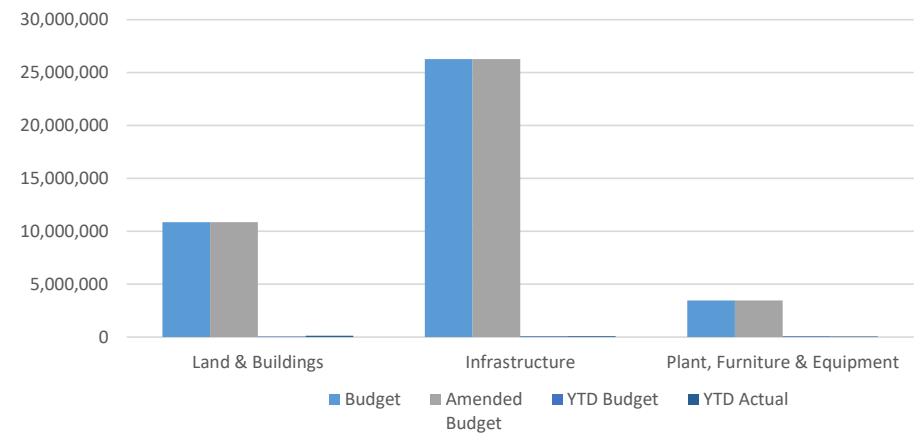
OPERATING EXPENDITURE BY NATURE/TYPE



NON OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS



CAPITAL EXPENDITURE



Shire of Serpentine Jarrahdale
Statement of Financial Activity by Nature/Type
For the Period 1 July 2023 to 31 July 2023

	Notes	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Variance	Variance
		\$	\$	\$	\$	\$	%
OPERATING ACTIVITIES							
Revenue from Operating Activities							
Rates		29,898,171	29,898,171	0	0	0	No Bud
Operating grants, subsidies and contributions		4,355,380	4,355,380	88,407	78,530	9,877	(11.17%)
Fees and charges		8,782,025	8,782,025	176,437	171,213	5,223	(2.96%)
Interest earnings		613,000	613,000	42,961	90,274	(47,313)	110.13%
Other revenue		467,936	467,936	36,726	42,710	(5,984)	16.29%
Profit on Asset Disposal		109,865	109,865	0	0	0	No Bud
		<u>44,226,377</u>	<u>44,226,377</u>	<u>344,531</u>	<u>382,727</u>	<u>(38,196)</u>	<u>11.09%</u>
Expenses from Operating Activities							
Employee costs		(21,641,519)	(21,641,519)	(1,378,029)	(1,369,842)	(8,187)	0.59%
Materials and contracts		(14,150,284)	(14,150,284)	(972,915)	(753,067)	(219,849)	22.60%
Utility charges		(1,242,820)	(1,242,820)	(144,902)	(150,915)	6,014	(4.15%)
Depreciation		(11,589,842)	(11,589,842)	(980,453)	(983,447)	2,994	(0.31%)
Finance costs		(100,887)	(100,887)	(299)	(42)	(257)	85.87%
Insurance		(548,000)	(548,000)	(274,000)	(259,954)	(14,046)	5.13%
Other expenditure		(686,556)	(686,556)	(67,324)	(57,412)	(9,912)	14.72%
Loss on Asset Disposal		(3,306)	(3,306)	0	0	0	No Bud
		<u>(49,963,214)</u>	<u>(49,963,214)</u>	<u>(3,817,921)</u>	<u>(3,574,679)</u>	<u>(243,243)</u>	<u>(6.37%)</u>
Adjustments for Cash Budget Requirements							
Non-Cash Revenue and Expenses							
Non-Cash amounts excluded from operating activities		11,483,283	11,483,283	980,453	983,447	(2,994)	(0.31%)
Amount attributable to Operating Activities		<u>5,746,446</u>	<u>5,746,446</u>	<u>(2,492,938)</u>	<u>(2,208,505)</u>	<u>(284,433)</u>	<u>(11.41%)</u>
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital Grants, subsidies and contributions		22,021,504	22,021,504	0	132,865	(132,865)	No Bud
Proceeds from Disposal of Assets		446,000	446,000	0	0	0	No Bud
		<u>22,467,504</u>	<u>22,467,504</u>	<u>0</u>	<u>132,865</u>	<u>(132,865)</u>	<u>No Bud</u>
Outflows from investing activities							
Purchase property, plant and equipment	3	(14,306,572)	(14,306,572)	(127,323)	(186,317)	58,994	(46.33%)
Purchase and construction of infrastructure	3	(26,270,835)	(26,270,835)	(87,227)	(68,127)	(19,100)	21.90%
		<u>(40,577,407)</u>	<u>(40,577,407)</u>	<u>(214,550)</u>	<u>(254,444)</u>	<u>39,894</u>	<u>18.59%</u>
Amount attributable to Investing Activities		<u>(18,109,903)</u>	<u>(18,109,903)</u>	<u>(214,550)</u>	<u>(121,579)</u>	<u>(92,971)</u>	<u>(43.33%)</u>
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new borrowing		8,095,000	8,095,000	0	0	0	No Bud
Transfers from Reserve accounts	2	4,784,210	4,784,210	11,900	11,815	85	0.71%
		<u>12,879,210</u>	<u>12,879,210</u>	<u>11,900</u>	<u>11,815</u>	<u>85</u>	<u>(0.71%)</u>
Outflows from financing activities							
Repayment of borrowings		(1,129,164)	(1,129,164)	0	0	0	No Bud
Payments for principal portion of lease liabilities		(44,559)	(44,559)	(4,277)	(2,336)	(1,941)	45.39%
Transfers to Reserve accounts	2	(2,136,590)	(2,136,590)	(1,859,789)	(1,954,665)	94,876	(5.10%)
		<u>(3,310,313)</u>	<u>(3,310,313)</u>	<u>(1,864,066)</u>	<u>(1,957,001)</u>	<u>92,935</u>	<u>4.99%</u>
Amount attributable to Financing Activities		<u>9,568,897</u>	<u>9,568,897</u>	<u>(1,852,166)</u>	<u>(1,945,186)</u>	<u>93,020</u>	<u>5.02%</u>
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the Financial Year							
	1	2,794,560	2,794,560	2,794,560	7,088,670	(4,294,110)	(153.66%)
Amount attributable to Operating Activities		5,746,446	5,746,446	(2,492,938)	(2,208,505)	(284,433)	11.41%
Amount attributable to Investing Activities		(18,109,903)	(18,109,903)	(214,550)	(121,579)	(92,971)	43.33%
Amount attributable to Financing Activities		9,568,897	9,568,897	(1,852,166)	(1,945,186)	93,020	(5.02%)
Municipal Surplus/(Deficit) Carried Forward	0	<u>0</u>	<u>0</u>	<u>(1,765,094)</u>	<u>2,813,401</u>	<u>(4,578,495)</u>	<u>(259.39%)</u>

Shire of Serpentine Jarrahdale
Statement of Comprehensive Income by Nature/Type
For the Period 1 July 2023 to 31 July 2023

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Variance	Variance
	\$	\$	\$	\$	\$	%
Revenue						
Rates	29,898,171	29,898,171	0	0	0	No Bud
Operating grants, subsidies and contributions	4,355,380	4,355,380	88,407	78,530	9,877	-11.17%
Fees and charges	8,782,025	8,782,025	176,437	171,213	5,223	-2.96%
Interest earnings	613,000	613,000	42,961	90,274	(47,313)	110.13%
Other revenue	467,936	467,936	36,726	42,710	(5,984)	16.29%
	44,116,512	44,116,512	344,531	382,727	(38,196)	11.09%
Expenses						
Employee costs	(21,641,519)	(21,641,519)	(1,378,029)	(1,369,842)	(8,187)	-0.59%
Materials and contracts	(14,150,284)	(14,150,284)	(972,915)	(753,067)	(219,849)	-22.60%
Utility charges	(1,242,820)	(1,242,820)	(144,902)	(150,915)	6,014	4.15%
Depreciation and amortisation	(11,589,842)	(11,589,842)	(980,453)	(983,447)	2,994	0.31%
Insurance expenses	(548,000)	(548,000)	(274,000)	(259,954)	(14,046)	-5.13%
Other expenditure	(686,556)	(686,556)	(67,324)	(57,412)	(9,912)	-14.72%
Interest expenses	(100,887)	(100,887)	(299)	(42)	(257)	-85.87%
	(49,959,908)	(49,959,908)	(3,817,921)	(3,574,679)	(243,243)	-6.37%
Subtotal	(5,843,396)	(5,843,396)	(3,473,390)	(3,191,952)	(281,439)	-8.10%
Non-operating grants, subsidies and contributions	22,021,504	22,021,504	0	132,865	(132,865)	No Bud
Profit on asset disposals	109,865	109,865	0	0	0	No Bud
Loss on asset disposals	(3,306)	(3,306)	0	0	0	No Bud
Net Result	16,284,667	16,284,667	(3,473,390)	(3,059,086)	(414,304)	-11.93%
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	16,284,667	16,284,667	(3,473,390)	(3,059,086)	(414,304)	-11.93%

Shire of Serpentine Jarrahdale
Net Current Assets
As at 31 July 2023

	Opening Balance	YTD Actuals
Current Assets		
Cash - Unrestricted	17,008,892	11,377,902
Cash - Restricted	3,045,000	3,045,000
Cash - Reserve	20,237,359	22,180,208
Receivables	4,018,483	3,073,129
Contract Assets	0	0
Inventories	698	142
Financial Assets	0	0
	44,310,432	39,676,381
Less: Current Liabilities		
Trade and Other Payables	11,427,430	9,268,095
Contract Liabilities	235,457	265,194
Borrowings and Leases	865,017	1,174,915
Provisions	2,276,515	2,104,483
	14,804,420	12,812,687
Net Current Assets	29,506,012	26,863,694
Less Cash - Reserves	20,237,359	22,180,208
Less Cash - Restricted	3,045,000	3,045,000
Add: Adjustment to NCA for current portion of:		
Borrowings and Leases	865,017	1,174,915
Net Current Asset Position	7,088,670	2,813,401

**Shire of Serpentine Jarrahdale
Statement of Financial Position
As at 31 July 2023**

	Balance As At 1 July 2022	Balance As At 31 July 2023
Assets		
Current Assets		
Cash and cash equivalents	40,291,251	36,603,110
Trade and other receivables	3,971,210	3,045,130
Inventories	698	142
Prepayments	47,273	28,000
Total: Current Assets	44,310,432	39,676,381
Non Current Assets		
Trade and other receivables	259,837	259,837
Property, plant and equipment	49,715,401	49,706,530
Infrastructure	411,974,230	411,280,847
Intangible assets	2,297,771	2,271,024
Total: Non Current Assets	464,247,239	463,518,237
Total: Assets	508,557,671	503,194,619
Liabilities		
Current Liabilities		
Trade and other payables	(11,662,888)	(9,540,702)
Current portion of long-term borrowings	(865,017)	(1,174,915)
Provisions	(2,276,515)	(2,104,483)
Clearing accounts	0	7,413
Total: Current Liabilities	(14,804,420)	(12,812,687)
Non Current Liabilities		
Trade and other payables	(3,045,000)	(3,045,000)
Long-term borrowings	(3,249,494)	(2,937,260)
Provisions	(859,315)	(859,315)
Total: Non Current Liabilities	(7,153,809)	(6,841,575)
Total: Liabilities	(21,958,229)	(19,654,262)
NET ASSETS	486,599,443	483,540,357
Equity		
Current year retained surplus		5,001,936
Retained surplus	(159,609,346)	(159,609,346)
Reserves - cash backed	(20,237,359)	(22,180,209)
Revaluation surplus	(306,752,738)	(306,752,738)
Total: Equity	(486,599,443)	(483,540,357)

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2023 to 31 July 2023**

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	Funds Remaining	Comment
		\$	\$	\$	\$	\$	%	
Halls & Community Centres								
80012	Access and Inclusion Improvements to Facilities	81,660	81,660	0	0	-	No Bud	
	Sub Total Halls & Community Centres	81,660	81,660	0	0	-	0.00%	
Heritage								
80186	Abernethy Sculpture - Public Art	40,000	40,000	0	0	-	No Bud	
80270	Old Railway Bridge Interpretation Art/Sign	10,000	10,000	0	0	-	No Bud	
	Sub Total Heritage	50,000	50,000	0	0	-	0.00%	
Operating Buildings								
80250	Depot Accommodation - Refurbishment	0	0	0	73,505	73,505	No Bud	Carryforward budget adjustments pending
80283	Admin Building Revelopment - Stage 2	6,650,000	6,650,000	31,700	31,643	(57)	(0.18%)	
80445	Asphalt Works - Shire Depot	65,000	65,000	0	0	-	No Bud	
80460	Depot Refurbishment - Outdoor Canopy	60,000	60,000	0	0	-	No Bud	
	Sub Total Operating Buildings	6,775,000	6,775,000	31,700	105,148	73,448	0.99%	
Sports Facilities								
80426	SJ Community Rec Centre - Solar PV system	155,727	155,727	0	0	-	No Bud	
	Sub Total Sports Facilities	155,727	155,727	0	0	-	0.00%	
Volunteer Brigade Buildings								
80304	Oakford Bushfire Brigade	2,400,000	2,400,000	5,900	5,787	(113)	(1.92%)	
80431	Byford Fire Station Changerooms	192,000	192,000	0	0	-	No Bud	
80432	Serpentine Fire Station Changerooms	85,000	85,000	500	474	(26)	(5.19%)	
	Sub Total Volunteer Brigade Buildings	2,677,000	2,677,000	6,400	6,261	(139)	(0.01%)	
Other Buildings								
80271	Administration Building Redevelopment - Library Relocation	0	0	0	0	0	No Bud	
	Sub Total Other Buildings	0	0	0	0	0	No Bud	
Facilities Renewal								
80114	Universal Access Program	0	0	0	79	79	No Bud	
80275	Mundijong Landcare - Renewal	50,000	50,000	0	0	-	No Bud	
80276	SJ Recreation Centre - Renewal (Doors, Septic & Stage)	54,974	54,974	0	0	-	No Bud	
80280	Briggs Park - Dugouts	0	0	0	15,598	15,598	No Bud	Carryforward budget adjustments pending
80302	Accessible Toilet Facilities at Jarrahdale Cemetery	164,000	164,000	0	0	-	No Bud	
80393	Briggs Pavilion Main Hall Refurbishment	63,000	63,000	0	0	-	No Bud	
80395	Landcare Building Refurbishment	25,000	25,000	0	0	-	No Bud	
80396	Mens Shed Upgrade	69,000	69,000	0	0	-	No Bud	
80398	Youth Services - Facility & Safety Upgrades	194,000	194,000	0	0	-	No Bud	
80400	SJ Community Rec Centre - Defect Repairs	391,000	391,000	7,000	6,955	(45)	(0.65%)	
80427	Health & Safety Corrective Actions	90,000	90,000	0	0	-	No Bud	
80444	Cement floor for the DDRA	15,200	15,200	0	0	-	No Bud	
	Sub Total Facilities Renewal	1,116,174	1,116,174	7,000	22,632	15,632	1.40%	
Landscaping Renewal								
80459	Lefroy St Roadabout Landscaping	29,400	29,400	0	0	-	No Bud	
80462	Abernethy Road Landscaping	192,800	192,800	0	0	-	No Bud	

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2023 to 31 July 2023**

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	Funds Remaining	Comment
		\$	\$	\$	\$	\$	%	
Sub Total Landscaping Renewal		222,200	222,200	0	0	-	0.00%	
Park Development Construction								
80415	Keirnan Development - Stage 1A	7,990,000	7,990,000	10,500	10,487	(13)	(0.12%)	
80416	Byford Skate Park Stage 2	785,000	785,000	0	0	-	No Bud	
80501	Keirnan Park Netball Courts Stage 1C - Concept Design	255,000	255,000	0	0	-	No Bud	
Sub Total Park Development Construction		9,030,000	9,030,000	10,500	10,487	(13)	(0.00%)	
Park Development Renewal								
80349	Equine Trails Signage	10,000	10,000	5,000	4,971	(29)	(0.58%)	
80359	Kittys Gorge Carpark Works	198,000	198,000	300	246	(54)	(18.00%)	
80361	Whitby Falls Trail Path works	80,000	80,000	0	0	-	No Bud	
80423	Parks and Playground Renewal	290,000	290,000	0	0	-	No Bud	
80424	Irrigation Renewal	100,000	100,000	0	0	-	No Bud	
Sub Total Park Development Renewal		678,000	678,000	5,300	5,217	(83)	(0.01%)	
Play Equipment Renewal								
80299	Claire Morris Reserve Park - Renewal	80,000	80,000	0	0	-	No Bud	
Sub Total Play Equipment Renewal		80,000	80,000	0	0	-	0.00%	
Drainage Renewel								
80202	Drainage Renewal	95,000	95,000	26,936	18,803	(8,133)	(30.20%)	
80293	Culvert Renewal - Elliot Road (SK 5.806)	17,122	17,122	0	0	-	No Bud	
80294	Culvert Renewal - Elliot Road (SK 8.352)	25,864	25,864	0	0	-	No Bud	
Sub Total Drainage Renewel		137,986	137,986	26,936	18,803	(8,133)	(5.89%)	
Black Spot - Federal								
80314	Nettleton Road (SLK 13.87- SLK 16.65)	115,000	115,000	2,200	2,148	(52)	(2.37%)	
80411	Mundijong Road (SLK 5.62- SLK 7.32)	148,000	148,000	2,500	2,400	(100)	(4.00%)	
80412	Kingsbury Drive (SLK 7- SLK 10)	1,034,000	1,034,000	2,000	1,968	(32)	(1.60%)	
Sub Total Black Spot - Federal		1,297,000	1,297,000	6,700	6,516	(184)	(0.01%)	
Bus Shelters								
80218	New bus shelter program	34,257	34,257	0	0	-	No Bud	
Sub Total Bus Shelters		34,257	34,257	0	0	-	0.00%	
Road Construction Minor Works								
80465	Electronic Signage	87,900	87,900	0	0	-	No Bud	
80472	Falls Road - Bollards Installation	27,500	27,500	0	0	-	No Bud	
Sub Total Road Construction Minor Works		115,400	115,400	0	0	-	0.00%	
Road Improvements								
80282	Jarrahdale Hub	142,150	142,150	700	700	-	0.00%	
80296	Upgrades of Roads - Orton	1,737,000	1,737,000	5,900	5,817	(83)	(1.41%)	
80297	Upgrades of Roads - Kargotich - Stage 1	4,318,000	4,318,000	5,900	5,817	(83)	(1.41%)	
80344	Upgrades of Roads - Kargotich - Stage 2	1,068,000	1,068,000	0	0	-	No Bud	
80345	Upgrades of Roads - Soldiers Road	1,442,000	1,442,000	0	0	-	No Bud	
80409	Mundijong Road & King Rd Intersection	885,191	885,191	5,700	5,674	(26)	(0.45%)	
Sub Total Road Improvements		9,592,341	9,592,341	18,200	18,008	(192)	(0.00%)	

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2023 to 31 July 2023**

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	Funds Remaining	Comment
		\$	\$	\$	\$	\$	%	
Road Rehabilitation								
80452	Briggs Road Rehabilitation	200,000	200,000	1,300	1,256	(44)	(3.35%)	
80453	Hopeland Road - A Rehabilitation	545,400	545,400	500	404	(96)	(19.13%)	
80454	Hopeland Road - B Rehabilitation	405,100	405,100	300	259	(41)	(13.78%)	
80455	Nettleton Road Rehabilitation	165,540	165,540	300	236	(64)	(21.24%)	
80456	Jarrahdale Road Rehabilitation	715,163	715,163	500	404	(96)	(19.13%)	
	Sub Total Road Rehabilitation	2,031,203	2,031,203	2,900	2,560	(340)	(0.02%)	
Road Renewal								
80201	Gravel Resheet	100,000	100,000	9,091	0	(9,091)	(100.00%)	
80403	Larsen Road (SLK 0.2- SLK1.64)	553,184	553,184	2,000	1,919	(81)	(4.06%)	
80406	Nicholson Rd/Foxton Dr Lft Turn Aux Lane	67,000	67,000	500	411	(89)	(17.89%)	
80429	Road Reseal - Whitby Street, Mundijong	165,000	165,000	2,000	1,992	(8)	(0.41%)	
80448	Gossage Road, Oldbury - Resurfacing	368,000	368,000	600	570	(30)	(4.96%)	
80449	Tuart Road, Oakford - Resurfacing	199,200	199,200	600	531	(69)	(11.50%)	
80450	Baskerville Rd Mundijong - Resurfacing	388,218	388,218	400	324	(76)	(19.08%)	
	Sub Total Road Renewal	1,840,602	1,840,602	15,191	5,746	(9,445)	(0.51%)	
Streetlighting								
80307	Street Lighting - Richardson/Summerfield	43,100	43,100	100	55	(45)	(45.28%)	
80408	Street Lighting - Abernethy & Hopkinson Rd intersection	48,046	48,046	0	0	(46)	No Bud	
80446	Indigo Parkway	500,000	500,000	0	0	(47)	No Bud	
80469	Street Lights - Hopkinson/Rowley	33,800	33,800	100	55	(45)	(45.28%)	
80471	Street Lights - Wright/Randell	33,900	33,900	100	55	(45)	(45.28%)	
	Sub Total Streetlighting	658,846	658,846	300	164	(136)	(0.02%)	
Roads to Recovery								
80217	Road Safety Initiatives	114,000	114,000	1,200	1,163	(37)	(3.07%)	
	Sub Total Roads to Recovery	114,000	114,000	1,200	1,163	(37)	(0.03%)	
Footpath Construction								
80458	Adonis Street, Mundijong - Footpath	154,000	154,000	0	0	-	No Bud	
80500	Richardson Street, Mundijong - Footpath	195,000	195,000	0	0	-	No Bud	
	Sub Total Footpath Construction	349,000	349,000	0	0	-	0.00%	
Footpath Renewal								
80457	Clondyke Park Footpath Replacement	90,000	90,000	0	0	-	No Bud	
	Sub Total Footpath Renewal	90,000	90,000	0	0	-	0.00%	
Engineering Maintenance Plant								
80369	Boxtop - Replace 51079	20,000	20,000	0	0	-	No Bud	
80370	Boxtop - Replace 51084	20,000	20,000	0	0	-	No Bud	
80386	1 x Car Trailers for mowers - New	10,000	10,000	0	0	-	No Bud	
80387	1 x Car Trailers for mowers - New	10,000	10,000	0	0	-	No Bud	
80388	Vertidrain and Coring Machine - New	45,000	45,000	0	0	-	No Bud	
	Sub Total Engineering Maintenance Plant	105,000	105,000	0	0	-	0.00%	
Parks Plant								
80364	Kubota Mower - Replace 51062	30,000	30,000	0	0	-	No Bud	

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2023 to 31 July 2023**

Project Number	Description	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	YTD Variance	Funds Remaining	Comment
			\$	\$	\$	\$	%	
80365	Kubota Mower - Replace 51064	30,000	30,000	0	0	-	No Bud	
80366	Kubota Mower - Replace 51072	30,000	30,000	0	0	-	No Bud	
80367	Kubota Mower - Replace 51066	30,000	30,000	0	0	-	No Bud	
80384	Isuzu D-Max - New	50,000	50,000	0	0	-	No Bud	
80389	Dual Cab Ute, 1000L spray tank and boom spray rig 4WD - New	80,000	80,000	0	0	-	No Bud	
80390	Verge Slasher Attachment - New	30,000	30,000	0	0	-	No Bud	
80439	Backhoe - Replace 51059	300,000	300,000	0	0	-	No Bud	
80440	Ausroad Patching Truck - Replace 51086	600,000	600,000	0	0	-	No Bud	
80441	Dual Cab- CEO - Replace 51153	75,000	75,000	0	0	-	No Bud	
80442	New - Canopy - Ranger specific pod	26,369	26,369	0	0	-	No Bud	
80443	New - Light Utility Vehicle - Playground Inspector	50,000	50,000	0	0	-	No Bud	
Sub Total Parks Plant		1,331,369	1,331,369	0	0	-	0.00%	
Other Plant & Equipment								
80258	Bobcat Trailer - Civil - Replace 51035	30,000	30,000	0	0	-	No Bud	
80261	Tipper Truck - Civil - Replace 51022	106,190	106,190	0	0	-	No Bud	
80374	Isuzu D-Max - Replace 50043	50,000	50,000	0	0	-	No Bud	
80375	Isuzu D-Max - Replace 50051	50,000	50,000	0	0	-	No Bud	
80376	Isuzu D-Max - Replace 50053	50,000	50,000	0	0	-	No Bud	
80377	Isuzu D-Max - Replace 51106	50,000	50,000	0	0	-	No Bud	
80379	Isuzu D-Max - Replace 50044	50,000	50,000	0	0	-	No Bud	
80380	Isuzu D-Max - Replace 50048	50,000	50,000	0	0	-	No Bud	
80382	Isuzu D-Max - Replace 50042	50,000	50,000	0	0	-	No Bud	
80437	Animal Control Specific Canopies for Rangers Vehicles	74,000	74,000	0	0	-	No Bud	
Sub Total Other Plant & Equipment		560,190	560,190	0	0	-	0.00%	
IT capital								
80100	ICT Equipment	58,000	58,000	5,273	0	(5,273)	(100.00%)	
Sub Total IT capital		58,000	58,000	5,273	0	(5,273)	(9.09%)	
Software								
80019	ERP System Implementation	1,196,452	1,196,452	76,950	51,739	(25,211)	(32.76%)	Timing of project delivery
Sub Total Software		1,196,452	1,196,452	76,950	51,739	(25,211)	(2.11%)	
Plant - Engineering Maintenance								
80350	Truck - Civil - New	200,000	200,000	0	0	-	No Bud	
Sub Total Plant - Engineering Maintenance		200,000	200,000	0	0	-	0.00%	
Total Capital Works		40,577,407	40,577,407	214,550	254,444	39,894	0.10%	

**Shire of Serpentine Jarrahdale
Reserve Movements
For the Period Ending 31 July 2023**

	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	650,083	75,000	3,394	(650,000)	78,477	650,083	75,000	3,394	(650,000)	78,477	643,462	75,000	0	0	718,462
Briggs Park	96,092	0	557	0	96,649	96,092	0	557	0	96,649	96,852	0	0	0	96,852
Buildings Asset Management	826,113	0	4,453	(584,752)	245,814	826,113	0	4,453	(584,752)	245,814	888,502	0	0	(6,955)	881,547
Byford BMX Track	112,526	0	655	0	113,181	112,526	0	655	0	113,181	206,366	0	0	0	206,366
Byford Developer Contribution Fund	3,768,119	0	20,925	(776,650)	3,012,394	3,768,119	0	20,925	(776,650)	3,012,394	4,318,647	80,875	0	0	4,399,522
Car Parking	100,574	0	527	(100,000)	1,101	100,574	0	527	(100,000)	1,101	101,421	0	0	0	101,421
Community Facilities	130,617	0	681	(129,000)	2,298	130,617	0	681	(129,000)	2,298	152,674	0	0	0	152,674
Community Grants Reserve	137,038	96,000	1,010	(202,150)	31,898	137,038	96,000	1,010	(202,150)	31,898	217,354	103,573	0	0	320,927
Community Infrastructure Reserve	3,698,317	602,000	24,884	(138,418)	4,186,783	3,698,317	602,000	24,884	(138,418)	4,186,783	3,957,781	618,428	0	0	4,576,209
Drainage Asset Management	162,574	0	944	0	163,518	162,574	0	944	0	163,518	163,860	0	0	0	163,860
Emergency Management	241,621	0	1,405	0	243,026	241,621	0	1,405	0	243,026	243,532	0	0	0	243,532
Footpaths Asset Management	688,536	0	3,999	0	692,535	688,536	0	3,999	0	692,535	495,051	0	0	0	495,051
Fire Asset Management	6,685	0	37	0	6,722	6,685	0	37	0	6,722	6,739	0	0	0	6,739
Investment	698,975	55,789	4,058	0	758,822	698,975	55,789	4,058	0	758,822	704,498	55,789	0	0	760,287
Jarrahdale Communications Tower	289,048	46,801	1,757	(22,473)	315,133	289,048	46,801	1,757	(22,473)	315,133	252,385	0	0	0	252,385
Jarrahdale Community Infrastructure Reserve	52,624	0	304	0	52,928	52,624	0	304	0	52,928	53,037	0	0	0	53,037
Light Fleet & Plant Acquisition	1,205,039	820,000	8,820	(1,594,000)	439,859	1,205,039	820,000	8,820	(1,594,000)	439,859	1,317,074	820,000	0	0	2,137,074
Local Government Election Reserve	83,323	75,000	321	(135,000)	23,644	83,323	75,000	321	(135,000)	23,644	84,083	75,000	0	0	159,083
Miscellaneous Developer Contribution	554,233	0	3,216	0	557,449	554,233	0	3,216	0	557,449	558,611	0	0	0	558,611
Multi Use Trails	18,698	0	110	0	18,808	18,698	0	110	0	18,808	18,844	0	0	0	18,844
Mundijong Whitby Shire Contribution	163,880	0	923	(47,326)	117,477	163,880	0	923	(47,326)	117,477	157,703	0	0	0	157,703
Parks & Gardens Asset Management	155,788	0	905	0	156,693	155,788	0	905	0	156,693	157,019	0	0	0	157,019
Public Art	165,032	100,000	1,260	(35,000)	231,292	165,032	100,000	1,260	(35,000)	231,292	262,569	0	0	0	262,569
Rates Revaluation	3,466	26,000	171	0	29,637	3,466	26,000	171	0	29,637	3,610	26,000	0	0	29,610
Renewable Energy	34,884	0	203	0	35,087	34,884	0	203	0	35,087	35,163	0	0	0	35,163
Road and Bridge Asset Management	1,135,638	20,000	6,656	0	1,162,294	1,135,638	20,000	6,656	0	1,162,294	1,181,660	0	0	0	1,181,660
Serpentine Jarrahdale Locality Funding	28,833	0	167	0	29,000	28,833	0	167	0	29,000	29,056	0	0	0	29,056
Serpentine Jarrahdale Sporting Precinct	330,357	0	1,918	0	332,275	330,357	0	1,918	0	332,275	332,966	0	0	0	332,966
Tourism	13,113	0	74	0	13,187	13,113	0	74	0	13,187	13,219	0	0	0	13,219
Unspent Grants & Contributions	0	0	0	0	0	0	0	0	0	0	38	0	0	0	38
Waste	1,688,330	0	9,778	(50,000)	1,648,108	1,688,330	0	9,778	(50,000)	1,648,108	1,716,270	0	0	0	1,716,270
W. Mundijong Industrial DCF	1,531,651	0	8,880	(20,441)	1,520,090	1,531,651	0	8,880	(20,441)	1,520,090	719,603	0	0	0	719,603
Oakford Fire Station	299,011	0	1,560	(299,000)	1,571	299,011	0	1,560	(299,000)	1,571	302,623	0	0	(4,861)	297,763
ICT Reserve	778,621	100,000	5,102	0	883,723	778,621	100,000	5,102	0	883,723	784,751	100,000	0	0	884,751
Public Open Space	59,512	0	346	0	59,858	59,512	0	346	0	59,858	60,336	0	0	0	60,336
Total Reserves	19,908,951	2,016,590	120,000	(4,784,210)	17,261,331	19,908,951	2,016,590	120,000	(4,784,210)	17,261,331	20,237,359	1,954,665	0	(11,815)	22,180,209

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:

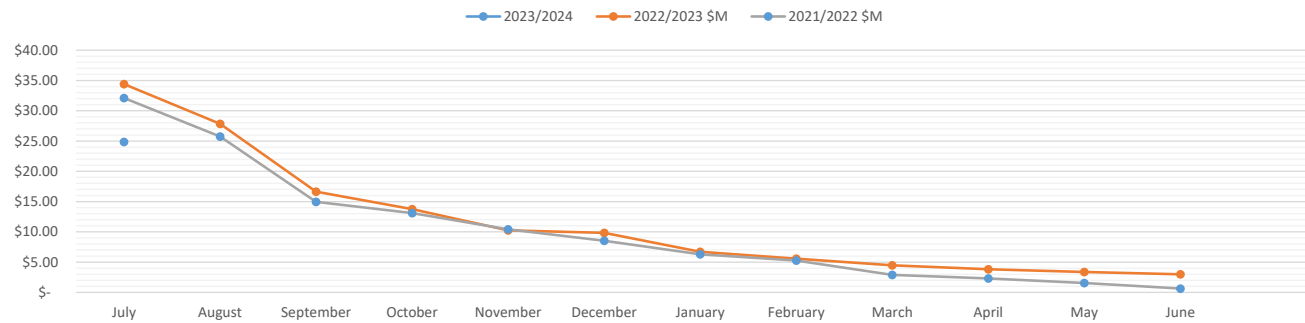
Name of Reserve	Purpose of the reserve
Administration Building Reserve	To provide for the employee accommodation requirements.
Current	To provide for the future Briggs Park development.
Buildings Asset Management Reserve	To provide funds for the upgrade, renewal, replacement and creation of new Shire 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

SHIRE OF SERPENTINE JARRAHDALE

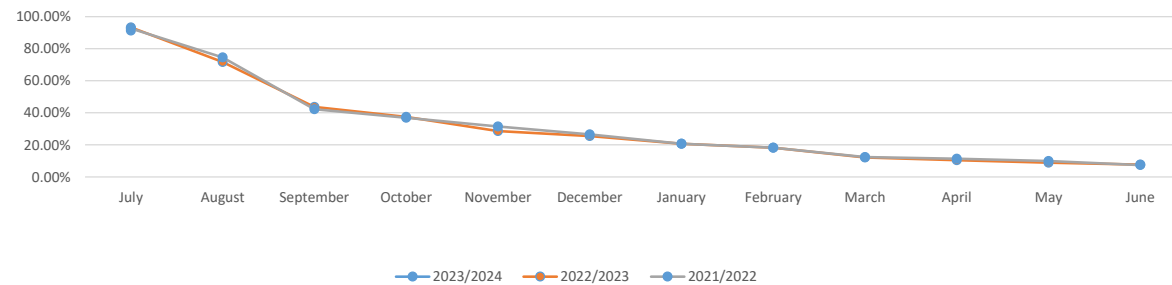
OUTSTANDING RATES REPORT

	Balances
Rates	2,107,145.92
ESL	100,073.42
Deferred Rates	259,837.11
Pools	4,740.15
Sanitation	271,682.72
Excess	-2,898,899.71
Total	- 155,420
Less Deferred Rates	-259,837.11
Balance Of Collectible Rates As At 30 September 2022	- 415,258
Total % Of Collectible Outstanding Rates As At 31 July 2023	91.33%
Total % Of Collectible Outstanding Rates As At 31 July 2022	93.31%
Total GRV Valuations = \$217,231,381	Total UV Valuations = \$1,979,762,161

Outstanding Rates Revenue



% Outstanding Collectible Rates

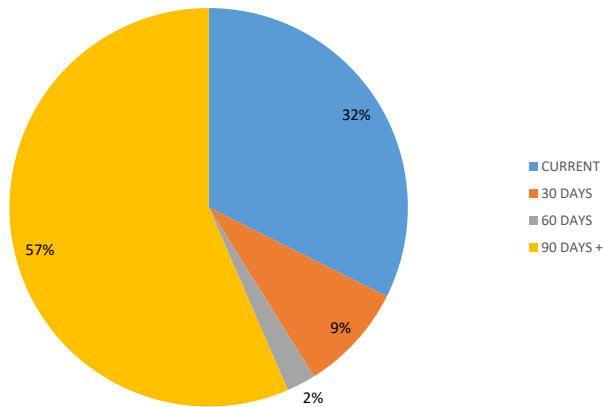


**Shire of Serpentine Jarrahdale
Sundry Debtors Report as at 31 July 2023**

SUMMARY OF OUTSTANDING DEBTOR DAYS

CURRENT	72,172
30 DAYS	19,517
60 DAYS	5,266
90 DAYS +	125,943
TOTAL	222,897

Outstanding Sundry Debtors



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

DEBTOR NUMBER	AMOUNT	FOR	DETAILS
10077	\$ 1,210.00	Removal and disposal of illegally dumped waste	Finance Dept - Conducting further investigation
10087	\$ 1,440.00	Oval Hire	Finance Dept - Conducting further investigation
10195	\$ 1,011.15	Penalties under the Dog Act	Finance Dept - Conducting further investigation
10202	\$ 1,020.00	Recovery of Costs - Illegally Dumped Waste	Finance Dept - Conducting further investigation
10247	\$ 8,945.99	Facility Hire/Reimbursements	Facilities /Corporate Services following up.
10249	\$ 5,540.00	Recovery of costs for response to out of control fire	Finance Dept - Conducting further investigation
10545	\$ 100,000.00	Public Art contribution	Finance Dept - Conducting further investigation

**PROPOSED POSITION
Shire of Serpentine Jarrahdale**

**Schedule of Investments
As at 31 July 2023**

Portfolio by Institution	Funds Invested	% of Portfolio	Acceptable Limit
Bendigo Bank	\$ 6,088,071.36	19.33%	20.00%
Byford & Districts Community Development Services Ltd	\$ 10,000.00	0.03%	45.00%
NAB	\$ 12,760,070.42	40.50%	45.00%
Westpac	\$ 12,002,597.26	38.10%	45.00%
Peel Infrastructure Holdings Pty Ltd	\$ 25.00	0.00%	N/A
Investment in Land	\$ 630,000.00	2.00%	N/A
Telstra Ltd	\$ 12,780.00	0.04%	35.00%
Total	\$ 31,503,544.04	100.00%	

Portfolio by Short Term Credit Rating	Funds Invested	% of Portfolio	Acceptable Limit
A-1+	\$ 24,762,667.68	78.60%	100.00%
A-1	\$ 12,780.00	0.04%	100.00%
A-2	\$ 6,088,071.36	19.33%	60.00%
Unrated	\$ 640,025.00	2.03%	N/A
Total	\$ 31,503,544.04	100.00%	

