



Monthly Financial Report February 2021



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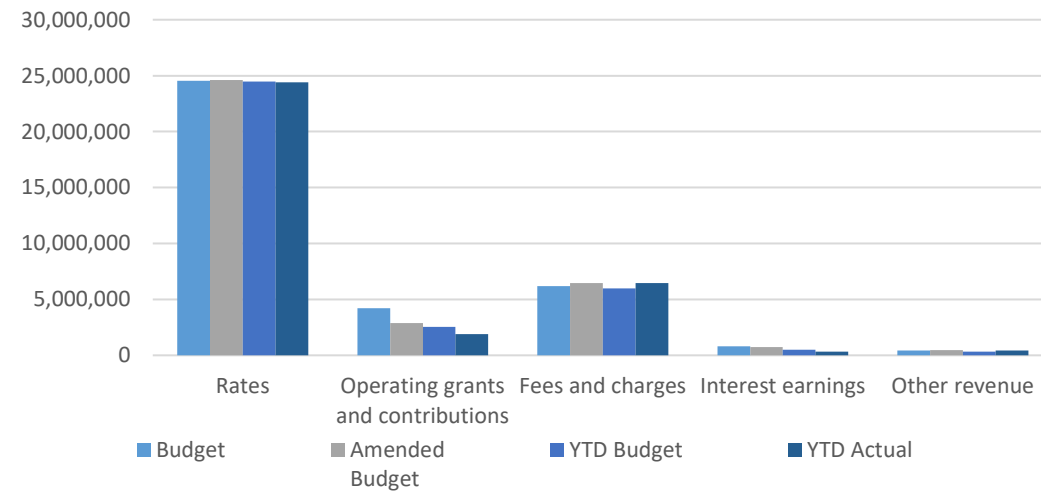


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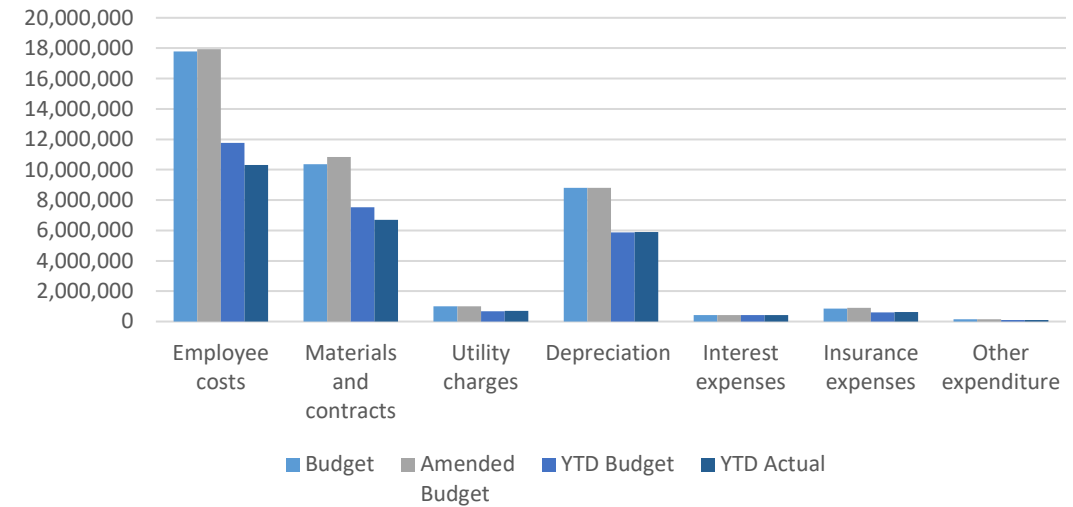
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Financial Highlights 1st July 2020 to 28th February 2021

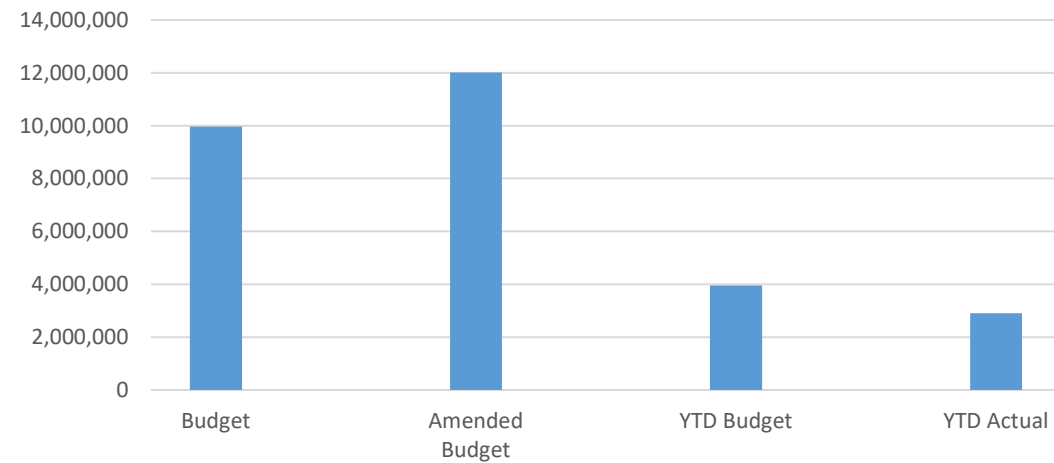
OPERATING REVENUE BY NATURE/TYPE



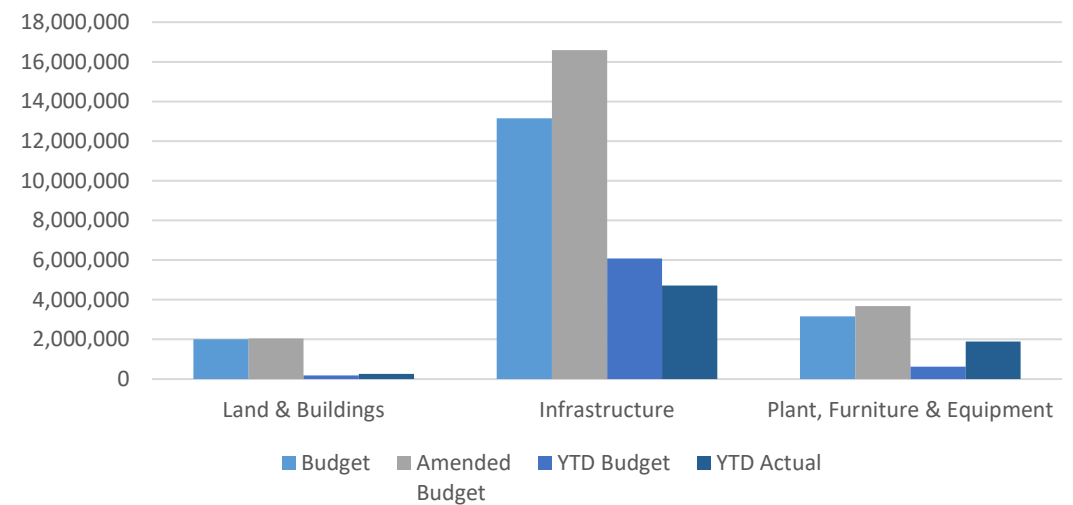
OPERATING EXPENDITURE BY NATURE/TYPE



NON OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS



CAPITAL EXPENDITURE



Shire of Serpentine Jarrahdale
Statement of Financial Activity by Reporting Program
For the Period 1 July 2020 to 28 February 2021

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Variance	Variance
	\$	\$	\$	\$	\$	%
Revenue						
General purpose funding	(3,641,550)	(2,282,611)	(2,419,991)	(1,596,673)	(823,318)	-34.02%
Law, order, public safety	(1,018,720)	(1,052,220)	(679,150)	(705,821)	26,671	3.93%
Health	(194,332)	(194,332)	(106,336)	(162,726)	56,390	53.03%
Education and welfare	(1,000)	(1,000)	(664)	(2,678)	2,014	303.29%
Community amenities	(5,578,114)	(5,588,114)	(5,092,602)	(5,265,689)	173,087	3.40%
Recreation and culture	(225,000)	(291,800)	(186,122)	(214,032)	27,910	15.00%
Transport	(349,299)	(409,320)	(293,628)	(465,040)	171,412	58.38%
Economic services	(579,340)	(731,229)	(523,216)	(677,905)	154,689	29.56%
Other property and services	(30,200)	(30,200)	(20,132)	(34,907)	14,775	73.39%
	(11,617,555)	(10,580,826)	(9,321,841)	(9,125,471)	(196,370)	2.11%
Expenses						
General purpose funding	763,380	763,380	502,322	518,377	(16,055)	-3.20%
Governance	2,291,229	2,297,229	1,559,544	1,519,136	40,408	2.59%
Law, order, public safety	3,429,706	3,523,541	2,379,477	2,042,489	336,989	14.16%
Health	799,099	806,599	533,855	516,311	17,543	3.29%
Education and welfare	245,543	245,543	162,700	163,650	(950)	-0.58%
Community amenities	8,603,420	8,694,428	5,672,892	5,037,582	635,310	11.20%
Recreation and culture	9,521,921	9,545,673	6,449,022	5,316,186	1,132,836	17.57%
Transport	11,664,612	11,707,540	8,152,309	8,437,927	(285,618)	-3.50%
Economic services	1,715,979	1,798,642	1,164,041	999,166	164,875	14.16%
Other property and services	437,816	755,293	375,040	158,562	216,478	57.72%
	39,472,705	40,137,868	26,951,202	24,709,386	2,241,816	8.32%
	27,855,150	29,557,042	17,629,361	15,583,915	2,045,446	11.60%
Adjustments for Cash Budget Requirements						
Profit/(Loss) on Asset Disposals	(46,020)	(46,020)	(20,000)	(5,157)	(14,843)	74.22%
Depreciation on Assets	(8,814,385)	(8,814,385)	(5,867,990)	(5,885,014)	17,024	-0.29%
Contributions/Grants for the Construction of Assets	(9,970,746)	(12,008,392)	(3,959,513)	(2,904,159)	(1,055,354)	-26.65%
Purchase property, plant and equipment	5,156,000	5,626,385	801,736	2,149,678	(1,347,942)	-168.13%
Purchase and construction of infrastructure	13,149,334	16,697,389	6,087,841	4,723,405	1,364,436	22.41%
Proceeds from Disposal of Assets	(150,000)	(150,000)	(110,000)	(136,455)	26,455	24.05%
Repayment of Loans	938,000	938,000	190,000	189,345	655	0.34%
Repayment of Leases	231,391	231,391	155,000	155,878	(878)	-0.57%
Transfers to Reserves (Restricted Assets)	1,664,500	3,514,500	3,104,000	3,092,094	11,906	0.38%
Transfers from Reserves (Restricted Assets)	(2,952,088)	(2,999,710)	(462,144)	(206,308)	(255,836)	55.36%
Estimated (Surplus)/Deficit July 1 B/Fwd	(2,516,604)	(7,990,228)	(7,990,228)	(7,990,228)	0	0.00%
Amount Required to be Raised from Rates	24,544,532	24,555,972	9,558,063	8,766,994	791,069	
Amount Raised from Rates	24,544,532	24,603,823	24,457,315	24,415,600	41,715	0.17%
Municipal Surplus/(Deficit) Carried Forward	(0)	47,851	14,899,252	15,648,606	(749,354)	

Shire of Serpentine Jarrahdale
Statement of Financial Activity by Nature/Type
For the Period 1 July 2020 to 28 February 2021

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Variance	Variance
	\$	\$	\$	\$	\$	%
Revenue						
Operating grants, subsidies and contributions	(4,206,610)	(2,897,225)	(2,525,082)	(1,899,648)	(625,434)	24.77%
Fees and charges	(6,196,782)	(6,473,603)	(5,979,874)	(6,468,452)	488,578	-8.17%
Interest earnings	(795,000)	(725,000)	(483,334)	(335,297)	(148,037)	30.63%
Other revenue	(413,984)	(479,819)	(329,551)	(419,360)	89,809	-27.25%
Profit on Asset Disposal	(5,179)	(5,179)	(4,000)	(2,714)	(1,286)	32.15%
	(11,617,555)	(10,580,826)	(9,321,841)	(9,125,471)	(196,370)	2.11%
Expenses						
Employee costs	17,784,078	17,939,319	11,764,979	10,308,584	1,456,395	12.38%
Materials and contracts	10,367,655	10,847,152	7,522,977	6,689,715	833,262	11.08%
Utility charges	1,012,606	1,012,606	675,096	697,264	(22,168)	-3.28%
Depreciation and amortisation	8,814,385	8,814,385	5,867,990	5,885,014	(17,024)	-0.29%
Insurance expenses	422,682	422,682	418,860	415,510	3,350	0.80%
Other expenditure	860,100	890,525	589,300	616,842	(27,542)	-4.67%
Interest expenses	160,000	160,000	88,000	88,586	(586)	-0.67%
Loss on Asset Disposal	51,199	51,199	24,000	7,871	16,129	67.20%
	39,472,705	40,137,868	26,951,202	24,709,386	2,241,816	8.32%
	27,855,150	29,557,042	17,629,361	15,583,915	2,045,446	11.60%
Adjustments for Cash Budget Requirements						
Non-Cash Revenue and Expenses						
Profit/(Loss) on Asset Disposals	(46,020)	(46,020)	(20,000)	(5,157)	(14,843)	74.22%
Depreciation on Assets	(8,814,385)	(8,814,385)	(5,867,990)	(5,885,014)	17,024	-0.29%
Capital Revenue and Expenses						
Contributions/Grants for the Construction of Assets	(9,970,746)	(12,008,392)	(3,959,513)	(2,904,159)	(1,055,354)	26.65%
Purchase property, plant and equipment	5,156,000	5,626,385	801,736	2,149,678	(1,347,942)	-168.13%
Purchase and construction of infrastructure	13,149,334	16,697,389	6,087,841	4,723,405	1,364,436	22.41%
Proceeds from Disposal of Assets	(150,000)	(150,000)	(110,000)	(136,455)	26,455	-24.05%
Repayment of Loans	938,000	938,000	190,000	189,345	655	0.34%
Repayment of Leases	231,391	231,391	155,000	155,878	(878)	-0.57%
Transfers to Reserves (Restricted Assets)	1,664,500	3,514,500	3,104,000	3,092,094	11,906	0.38%
Transfers from Reserves (Restricted Assets)	(2,952,088)	(2,999,710)	(462,144)	(206,308)	(255,836)	55.36%
Estimated Surplus/(Deficit) July 1 B/Fwd	(2,516,604)	(7,990,228)	(7,990,228)	(7,990,228)	0	
Amount Required to be Raised from Rates	24,544,532	24,555,972	9,558,063	8,766,994	791,069	
Amount Raised from Rates	24,544,532	24,603,823	24,457,315	24,415,600	41,715	0.17%
Municipal Surplus/(Deficit) Carried Forward	0	47,851	14,899,252	15,648,606	(749,354)	

Shire of Serpentine Jarrahdale
Net Current Assets
As at 28 February 2021

	Opening Balance	YTD Actuals
Current Assets		
Cash - Unrestricted	11,909,817	17,275,526
Cash - Restricted	116,818	-
Cash - Reserve	11,152,850	14,038,637
Receivables	4,099,500	6,768,696
Contract Assets	211,048	-
Inventories	21,141	21,690
	<u>27,511,174</u>	<u>38,104,549</u>
Less: Current Liabilities		
Trade and Other Payables	4,928,044	4,395,822
Contract Liabilities	1,757,532	2,735,562
Borrowings and Leases	3,822,134	3,476,912
Provisions	1,946,595	1,666,815
	<u>12,454,304</u>	<u>12,275,111</u>
Net Current Assets	<u>15,056,870</u>	<u>25,829,438</u>
Less Cash - Reserves	11,152,850	14,038,636
Less Cash - Restricted	116,818	-
Add: Adjustments to NCA for current portion of:		
Borrowings and Leases	3,822,134	3,476,912
Contract liability held in reserves	380,892	380,892
Net Current Asset Position	<u><u>7,990,228</u></u>	<u><u>15,648,606</u></u>

Shire of Serpentine Jarrahdale
Statement of Comprehensive Income by Reporting Program
For the Period 1 July 2020 to 28 February 2021

	NOTE	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD
Revenue		\$	\$	\$	\$
General purpose funding		(28,186,082)	(26,886,434)	(26,797,306)	(26,012,272)
Law, order, public safety		(1,018,720)	(1,052,220)	(679,150)	(705,821)
Health		(194,332)	(194,332)	(106,336)	(162,726)
Education and welfare		(1,000)	(1,000)	(664)	(2,678)
Community amenities		(5,578,114)	(5,588,114)	(5,092,602)	(5,265,689)
Recreation and culture		(225,000)	(291,800)	(186,122)	(214,033)
Transport		(344,120)	(404,141)	(369,628)	(462,327)
Economic services		(579,340)	(731,229)	(523,216)	(677,905)
Other property and services		(30,200)	(30,200)	(20,132)	(34,907)
		(36,156,908)	(35,179,470)	(33,775,156)	(33,538,358)
Expenses					
General purpose funding		763,380	763,380	502,322	518,377
Governance		2,291,228	2,297,229	1,559,544	1,519,136
Law, order, public safety		3,429,706	3,523,541	2,379,477	2,042,489
Health		799,099	806,599	533,855	516,311
Education and welfare		245,543	245,543	162,700	163,650
Community amenities		8,603,420	8,694,428	5,672,892	5,037,582
Recreation and culture		9,522,283	9,545,673	6,449,022	5,316,186
Transport		11,613,051	11,656,341	8,128,309	8,430,056
Economic services		1,715,979	1,798,642	1,164,041	999,166
Other property and services		437,816	755,293	375,040	158,562
		39,421,505	40,086,669	26,927,202	24,701,515
Subtotal		3,264,597	4,907,199	(6,847,954)	(8,836,843)
Non-operating grants, subsidies and contributions		(9,970,746)	(12,008,392)	(3,959,513)	(2,904,159)
Profit on asset disposals		(5,179)	(5,179)	(4,000)	(2,714)
Loss on asset disposals		51,199	51,199	24,000	7,871
Net Result		(6,660,129)	(7,055,173)	(10,787,467)	(11,735,845)
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)	(7,055,173)	(10,787,467)	(11,735,845)

Shire of Serpentine Jarrahdale
Statement of Comprehensive Income by Nature/Type
For the Period 1 July 2020 to 28 February 2021

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD
Revenue	\$	\$	\$	\$
Rates	(24,544,532)	(24,603,823)	(24,457,315)	(24,415,600)
Operating grants, subsidies and contributions	(4,206,610)	(2,897,225)	(2,525,082)	(1,899,648)
Fees and charges	(6,196,782)	(6,473,603)	(5,979,874)	(6,468,452)
Interest earnings	(795,000)	(725,000)	(483,334)	(335,297)
Other revenue	(413,984)	(479,819)	(329,551)	(419,361)
	(36,156,908)	(35,179,470)	(33,775,156)	(33,538,358)
Expenses				
Employee costs	17,784,078	17,939,319	11,764,979	10,308,584
Materials and contracts	10,367,654	10,847,152	7,522,977	6,689,715
Utility charges	1,012,606	1,012,606	675,096	697,264
Depreciation and amortisation	8,814,385	8,814,385	5,867,990	5,885,014
Insurance expenses	422,682	422,682	418,860	415,510
Other expenditure	860,100	890,525	589,300	616,842
Interest expenses	160,000	160,000	88,000	88,586
	39,421,505	40,086,669	26,927,202	24,701,515
Subtotal	3,264,597	4,907,199	(6,847,954)	(8,836,843)
Non-operating grants, subsidies and contributions	(9,970,746)	(12,008,392)	(3,959,513)	(2,904,159)
Profit on asset disposals	(5,179)	(5,179)	(4,000)	(2,714)
Loss on asset disposals	51,199	51,199	24,000	7,871
Net Result	(6,660,129)	(7,055,173)	(10,787,467)	(11,735,845)
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)	(7,055,173)	(10,787,467)	(11,735,845)

Shire of Serpentine Jarrahdale
Statement of Financial Position
As at 28 February 2021

	Balance As At 1 July 2020	Balance As At 28 February 2021
Assets		
Current Assets		
Cash and cash equivalents	23,179,485	31,314,163
Trade and other receivables	4,070,261	6,768,696
Inventories	21,141	21,690
Prepayments	29,238	0
Contract Assets	211,048	0
Total: Current Assets	27,511,174	38,104,549
Non Current Assets		
Trade and other receivables	197,980	197,980
Property, plant and equipment	42,797,025	44,109,267
Infrastructure	389,639,413	389,348,572
Intangible assets	2,410,889	2,313,179
Total: Non Current Assets	435,045,307	435,968,998
Total: Assets	462,556,481	474,073,547
Liabilities		
Current Liabilities		
Trade and other payables	(4,928,044)	(4,395,822)
Contract Liabilities	(1,757,532)	(2,735,562)
Current portion of long-term borrowings	(3,822,134)	(3,476,912)
Provisions	(1,946,595)	(1,666,815)
Total: Current Liabilities	(12,454,305)	(12,275,111)
Non Current Liabilities		
Trade and other payables	(2,961,422)	(2,858,674)
Long-term borrowings	(3,592,946)	(3,656,111)
Provisions	(642,022)	(642,022)
Total: Non Current Liabilities	(7,196,390)	(7,156,807)
Total: Liabilities	(19,650,695)	(19,431,918)
NET ASSETS	442,905,786	454,641,629
Equity		
Retained surplus	(127,246,527)	(136,096,584)
Reserves - cash backed	(11,152,850)	(14,038,636)
Revaluation surplus	(304,506,409)	(304,506,409)
Total: Equity	(442,905,786)	(454,641,629)

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2020 to 28 February 2021**

Job Number	Description	Adopted Bud CFWD	Adopted Budget	Amend Bud CFWD	Amended Budget	Amended Budget YTD	Actual YTD	Commitments	Funds Remaining	Funds Remaining %	Comment
		\$	\$	\$	\$	\$	\$	\$	\$	%	
Education Buildings											
80119	Mundijong Preschool/Family Centre - Remedial Works	102,000	0	102,000	0	68,000	0	0	102,000	100%	Project not yet commenced
	Sub Total Education Buildings	102,000	0	102,000	0	68,000	0	0	102,000	100%	
Halls & Community Centres											
80012	Access and Inclusion Improvements to Facilities	22,000	0	22,025	0	14,680	0	0	22,025	100%	Project not yet commenced
	Sub Total Halls & Community Centres	22,000	0	22,025	0	14,680	0	0	22,025	100%	
Heritage											
80011	Renewal of Jarrahdale Historic Town Site Sign	0	0	16,857	0	11,240	5,951	0	10,906	65%	In progress
80186	Abernethy Sculpture - Public Art	40,000	0	40,000	0	26,664	0	0	40,000	100%	Project not yet commenced
80270	Old Railway Bridge Interpretation Art/Sign	0	0	0	10,000	0	0	0	10,000	100%	Project not yet commenced
	Sub Total Heritage	40,000	0	56,857	10,000	37,904	5,951	0	60,906	91%	
Operating Buildings											
80127	Admin Building Upgrade and Renewal	25,000	0	23,353	0	15,568	0	0	23,353	100%	Project not yet commenced
80195	Depot Building - Security Lighting	0	50,000	0	50,000	0	0	0	50,000	100%	Project not yet commenced
80197	Admin Building - Toilet Upgrade	0	50,000	0	50,000	0	0	0	50,000	100%	Project not yet commenced
80209	Watkins Road Transfer Station	0	200,000	0	200,000	0	181,639	9,159	9,202	5%	Project completed
80210	Waste Material Processing Plant	0	400,000	0	400,000	0	0	0	400,000	100%	Project not yet commenced
80234	Civic Centre Redevelopment - Planning	0	300,000	0	300,000	0	0	0	300,000	100%	Project not yet commenced
	Sub Total Operating Buildings	25,000	1,000,000	23,353	1,000,000	15,568	181,639	9,159	832,555	81%	
Recreation											
80196	SJ Rec Centre Renewal	0	120,000	0	120,000	0	0	0	120,000	100%	
	Sub Total Recreation	0	120,000	0	120,000	0	0	0	120,000	100%	
Sports Facilities											
80121	Briggs Park Change Room Refurbishment	23,000	100,000	23,000	100,000	15,336	0	0	123,000	100%	Project not yet commenced
80122	Briggs Park Pavilion - Refurbish	14,000	42,000	14,000	42,000	9,336	57,014	0	53,931	96%	Project completed
80193	Briggs Park Pavillion -Sewage connection	0	160,000	0	160,000	0	0	0	160,000	100%	Project not yet commenced
80194	Briggs Park Pavillion - Render and Paint	0	308,000	0	308,000	0	0	0	308,000	100%	Project not yet commenced
	Sub Total Sports Facilities	37,000	610,000	37,000	610,000	24,672	57,014	0	644,931	100%	
Volunteer Brigade Buildings											
80013	Jarrahdale Station Improvement	0	0	12,225	0	8,152	12,225	0	0	0%	Project completed
	Sub Total Volunteer Brigade Buildings	0	0	12,225	0	8,152	12,225	0	0	0%	
Other Buildings											
80114	Universal Access Program	25,000	20,000	25,000	20,000	16,664	0	0	45,000	100%	Project not yet commenced
	Sub Total Other Buildings	25,000	20,000	25,000	20,000	16,664	0	0	45,000	100%	
Park Development Renewal											
80129	Trails Refurbishment	45,000	50,000	45,000	50,000	0	0	75,226	19,774	21%	In progress
80130	Kandimak Reserve - BBQ Table	14,225	0	12,587	0	0	0	0	12,587	100%	Project not yet commenced
80204	Jarrahdale Cemetery Fencing	0	36,000	0	36,000	0	0	0	36,000	100%	Project not yet commenced
80205	Mundijong Oval - Fencing and Shelters	0	20,000	0	20,000	0	0	0	20,000	100%	Project not yet commenced
80206	Paterson St Reserve - Play Equipment	0	15,000	0	15,000	0	0	0	15,000	100%	Project not yet commenced
80207	Serpentine Sports Reserve - Fencing	0	14,000	0	14,000	0	0	0	14,000	100%	Project not yet commenced
80208	Sansimeon Reserve - Bore and Pump	0	24,000	0	24,000	0	9,281	0	14,719	61%	Project completed
80235	Keirnan Park Planning	0	500,000	0	2,000,000	35,000	36,949	47,300	1,915,751	96%	In progress
80236	Trails Development	0	450,000	0	450,000	40,000	8,800	18,400	422,800	94%	In progress

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2020 to 28 February 2021**

Job Number	Description	Adopted Bud CFWD	Adopted Budget	Amend Bud CFWD	Amended Budget	Amended Budget YTD	Actual YTD	Commitments	Funds Remaining	Funds Remaining %	Comment
		\$	\$	\$	\$	\$	\$	\$	\$	%	
Sub Total Park Development Renewal		59,225	1,109,000	57,587	2,609,000	75,000	55,030	140,926	2,470,631	93%	
Black Spot - Federal											
80063	Karnup Rd Black Spot Project	0	0	0	10,588	10,588	10,588	0	(0)	0%	Project completed
80145	Black Spot -Kingsbury Drive	85,414	0	46,614	0	26,132	41,717	9,205	(4,308)	-9%	Project completed
Sub Total Black Spot - Federal		85,414	0	46,614	10,588	36,720	52,306	9,205	(4,309)	-8%	
Black Spot - State											
80066	Kardan Boulevard at Ballawarra Avenue Blackspot Project	0	0	0	6,756	6,756	5,302	1,454	0	0%	Project completed
80143	Black Spot -Jarrahdale Road	123,000	0	79,292	0	30,000	31,362	16,808	31,122	39%	Project completed
80144	Black Spot -Wright Road	682,312	0	175,438	0	184,000	183,598	9,671	(17,831)	-10%	Project completed
80146	Black Spot - Cardup Siding Road	170,375	0	153,627	0	152,000	151,168	9,741	(7,282)	-5%	Project completed
80170	Black Spot -Hopkinson Road - Seal Shoulders Install Edglines	94,638	0	79,514	0	64,000	36,083	22,174	21,257	27%	Project completed
80214	Upgrade -Nicholson Rd,Oakford	0	607,000	0	607,000	550,000	544,155	15,792	47,053	8%	In progress
Sub Total Black Spot - State		1,070,325	607,000	487,871	613,756	986,756	951,668	75,640	74,319	7%	
Bridge Construction											
80182	Medulla Brook Bridge	679,560	0	679,560	0	0	0	0	679,560	100%	Project not yet commenced
80183	Gooralong Brook Bridge	448,000	0	448,000	0	0	0	0	448,000	100%	Project not yet commenced
80215	Jarrahdale Road Bridge	0	400,000	0	400,000	0	0	0	400,000	100%	Project not yet commenced
Sub Total Bridge Construction		1,127,560	400,000	1,127,560	400,000	0	0	0	1,527,560	100%	
Bus Shelters											
80218	New bus shelter program	0	20,000	0	20,000	0	0	0	20,000	100%	Project not yet commenced
Sub Total Bus Shelters		0	20,000	0	20,000	0	0	0	20,000	100%	
Road Improvements											
80047	Abernethy Road - Seperable Portion 2	633,968	0	129,268	0	85,216	71,432	55,025	53,162	41%	In progress
80048	Abernethy Road - Separable portion 4	906,123	0	2,101,248	0	509,775	302,695	733,175	1,065,378	51%	In progress
80141	Traffic Island - Abernethy Rd/Kargotich Rd	412,650	0	380,354	0	225,966	189,929	71,700	118,724	31%	In progress
Sub Total Road Improvements		1,952,741	0	2,610,870	0	820,957	564,056	859,901	1,237,265	47%	
Road Rehabilitation											
80044	Minor Kerb Repairs	0	0	0	10,405	10,405	32,849	1,840	(24,284)	-233%	In progress
80138	Roundabout - Mundijong Rd/Kargotich Rd	1,616,863	0	1,704,841	80,000	1,656,588	1,676,368	42,969	65,504	4%	In progress
80139	Mundijong Road Rehabilitation Works	48,397	0	0	0	(40,531)	2,646	0	(2,646)	No Bud	Project completed
80140	Rowley Road - Rehabilitation Works	31,195	0	39,681	0	8,003	2,264	0	37,417	94%	Project completed
Sub Total Road Rehabilitation		1,696,455	0	1,744,522	80,405	1,634,465	1,714,127	44,809	75,991	4%	
Road Renewal											
80135	North Cr from Park Road - Resurfacing	0	0	0	0	0	0	2,140	(2,140)	No Bud	Project completed
80136	Elliott Road - 2nd Cost Reseal - Resurfacing	55,660	0	0	0	2,709	0	42,648	(42,648)	No Bud	Linemarking accrual (no cost in 20-21)
80198	Soldiers Rd Turner Rd - Cardup Siding Rd	0	870,000	0	934,000	448,000	36,035	863,876	34,089	4%	In progress
80199	Renewal - Nicholson Rd, Oakford	0	108,000	0	0	0	0	0	0	No Bud	Project withdrawn
80200	Renewal - Kargotich Rd, Mardella	0	218,000	0	263,999	263,999	0	263,999	0	0%	In progress
80201	Gravel Resheet	0	50,000	0	50,000	0	3,273	1,277	45,449	91%	In progress
80202	Drainage Renewal	0	30,000	0	30,000	0	0	0	30,000	100%	In progress (March invoice)
Sub Total Road Renewal		55,660	1,276,000	0	1,277,999	714,708	39,308	1,173,940	64,751	5%	
Traffic Management											
80042	Other Minor Road and Traffic Safety Improvements	0	0	10,565	0	7,040	12,725	4,042	(6,202)	-59%	In progress
Sub Total Traffic Management		0	0	10,565	0	7,040	12,725	4,042	(6,202)	-59%	

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2020 to 28 February 2021**

Job Number	Description	Adopted Bud CFWD	Adopted Budget	Amend Bud CFWD	Amended Budget	Amended Budget YTD	Actual YTD	Commitments	Funds Remaining	Funds Remaining %	Comment
		\$	\$	\$	\$	\$	\$	\$	\$	%	
Commodity Route Suppl Fund Program											
80067	Hopeland Road and Karnup Road Intersection Improvement	277,165	0	258,795	0	96,389	97,393	0	161,402	62%	In progress
	Sub Total Commodity Route Suppl Fund Program	277,165	0	258,795	0	96,389	97,393	0	161,402	62%	
Roads to Recovery											
80171	R2R - Elliot Road - Keysbrook	342,846	0	324,765	0	342,846	360,784	0	(36,019)	-11%	In progress
80172	R2R - Hopeland Road - Hopeland	758,627	0	712,250	0	682,000	675,932	5,600	30,719	4%	In progress
80211	Punrak Rd Karnup Rd to Hopeland Rd	0	1,082,000	0	0	0	0	0	0	No Bud	Going to tender
80212	Upgrade - Gossage Rd, Oldbury	0	312,000	0	0	0	0	0	0	No Bud	Project withdrawn
80213	Munro St, Jarrahdale Rd to Wanliss St	0	44,000	0	0	0	0	0	0	No Bud	March project
80217	Road Safety Initiatives	0	120,000	0	120,000	2,500	3,075	97,759	19,166	16%	In progress
	Sub Total Roads to Recovery	1,101,473	1,558,000	1,037,015	120,000	1,027,346	1,039,791	103,359	13,865	1%	
Federal Stimulus											
80219	Federal Stimulus Grant Projects - TBA	0	673,030	0	0	0	0	0	0	No Bud	NA
80237	Briggs Park Recreation Precinct Car Park	0	0	0	370,000	185,000	0	0	370,000	100%	In progress
80238	Butcher St 2.0m wide path	0	0	0	56,370	20,000	19,041	800	36,529	65%	In progress
80239	Cockram St 2.0m wide path	0	0	0	44,250	30,000	29,335	661	14,254	32%	Project completed
80240	Helen Cr 2.0m wide path	0	0	0	6,750	6,750	0	0	6,750	100%	In progress
80241	Jarrahdale Rd 2.0m wide path	0	0	0	17,860	17,860	130	0	17,730	99%	In progress
80242	Kargotich Rd & Bishop Rd Street Lights	0	0	0	20,000	20,000	453	10,133	9,415	47%	In progress
80243	Mary St	0	0	0	12,750	12,750	130	10,909	1,711	13%	In progress
80244	Masters Rd - Traffic speed signs	0	0	0	15,000	15,000	0	11,402	3,598	24%	In progress
80245	South Cr 2.0m wide path	0	0	0	24,300	24,300	39,824	8,238	(23,762)	-98%	Project completed
80246	Summerfield Rd & Castle Rd Street Lights	0	0	0	15,000	15,000	0	10,133	4,868	32%	In progress
80247	Tonkin St	0	0	0	40,500	25,000	0	0	40,500	100%	Project withdrawn
80248	Wanliss Street 2.0m wide path	0	0	0	35,250	25,000	20,764	0	14,486	41%	Project completed
80249	Bishop Rd & Taylor Rd Street Lights	0	0	0	15,000	15,000	0	20,886	(5,886)	-39%	In progress
	Sub Total Federal Stimulus	0	673,030	0	673,030	411,660	109,677	73,162	490,192	73%	
Footpath Construction											
80133	Footpath - PSP Soldiers Rd- Abernethy - Bishop Rd	0	0	0	3,250,000	200,000	0	11,388	3,238,613	100%	In progress
80169	George Street New Footpath	35,286	0	34,212	39,000	34,800	26,996	39,229	6,987	10%	In progress
80216	Shelley St Byford	0	35,000	0	35,000	30,000	26,577	395	8,028	23%	In progress
80256	Karnup Road and Wellard Road Shared Path	0	0	0	35,000	7,000	28,622	0	6,378	18%	In progress
	Sub Total Footpath Construction	35,286	35,000	34,212	3,359,000	271,800	82,195	51,011	3,260,006	96%	
Footpath Renewal											
80203	Footpath Renewal	0	10,000	0	10,000	5,000	5,130	0	4,870	49%	In progress
	Sub Total Footpath Renewal	0	10,000	0	10,000	5,000	5,130	0	4,870	49%	
Parks Plant											
80232	Isuzu Truck White - Replace P2377	0	90,000	0	90,000	0	0	77,730	12,270	14%	Item ordered
80233	John Deere Tractor - Replace P2378	0	120,000	0	120,000	0	82,045	0	37,955	32%	Project completed
80253	ASV RT 120 Mulcher - Civil - New	0	0	0	300,000	0	0	0	300,000	100%	
80254	FYH 300-350 LWB Beavertail - Civil - New	0	0	0	200,000	0	0	0	200,000	100%	
	Sub Total Parks Plant	0	210,000	0	710,000	0	82,045	77,730	550,226	77%	
Waste Plant											
80080	4 Trailers for Watkins Rd Facility 1TVQ166/7/8/9	0	0	0	0	0	20,509	0	(20,509)	No Bud	Budget variation
80220	Isuzu Truck White - NEW	0	90,000	0	90,000	0	77,762	0	12,238	14%	Project completed

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For the Period 1 July 2020 to 28 February 2021**

Job Number	Description	Adopted Bud CFWD	Adopted Budget	Amend Bud CFWD	Amended Budget	Amended Budget YTD	Actual YTD	Commitments	Funds Remaining	Funds Remaining %	Comment
			\$		\$	\$	\$	\$	\$		
80221	Pegasus S4 Sports Oval Deck - NEW	0	60,000	0	60,000	0	0	62,955	(2,955)	-5%	Item ordered
80222	John Deere Tractor - NEW	0	120,000	0	120,000	0	79,899	18,182	21,919	18%	In progress
80223	Road Sweeper - NEW	0	400,000	0	400,000	0	0	0	400,000	100%	Item not yet ordered
80224	Excavator - NEW	0	250,000	0	250,000	0	238,889	0	11,111	4%	Project completed
80225	Fork Lift - NEW	0	50,000	0	50,000	50,000	49,941	0	59	0%	Project completed
	Sub Total Waste Plant	0	970,000	0	970,000	50,000	467,000	81,136	421,863	43%	
	Other Plant & Equipment										
80226	Honda Odyssey Van - Replace P3728	0	45,000	0	45,000	45,000	31,729	0	13,271	29%	Replacement delivered/in use
80227	Subaru Liberty Sedan - Replace P3724	0	45,000	0	45,000	45,000	38,654	0	6,346	14%	Replacement delivered/in use
80228	Holden Colorado - Replace P3725	0	45,000	0	45,000	0	0	0	45,000	100%	Replacement ordered
80229	Holden Colorado - Replace P3670	0	45,000	0	45,000	45,000	43,191	0	1,809	4%	Replacement delivered/in use
80230	Holden Colorado - Replace P3694	0	45,000	0	45,000	45,000	43,137	0	1,863	4%	Replacement delivered/in use
	Sub Total Other Plant & Equipment	0	225,000	0	225,000	180,000	156,711	0	68,289	30%	
	Furniture & Equipment - Capital										
80020	Administration Building - Minor Asset Purchases	9,000	0	9,000	0	6,000	0	2,827	6,173	69%	In progress
	Sub Total Furniture & Equipment - Capital	9,000	0	9,000	0	6,000	0	2,827	6,173	69%	
	IT capital										
80100	ICT Equipment	0	158,000	0	158,000	0	159,638	4,291	(5,929)	-4%	Project completed
80187	Virtualisation Environment	0	110,000	0	110,000	0	116,100	0	(6,100)	-6%	Project completed
80188	WAN and LAN redesign	0	97,000	0	97,000	0	0	13,365	83,635	86%	In progress
80189	Mobile Phone Booster System	0	25,000	0	38,000	0	0	0	38,000	100%	In progress
	Sub Total IT capital	0	390,000	0	403,000	0	275,738	17,656	109,606	27%	
	Software										
80019	ERP System Implementation	150,000	1,051,000	83,901	1,051,000	329,408	856,470	109,394	169,037	15%	In progress
80118	Disaster Recovery Centre Construction	90,000	0	76,024	0	50,688	45,954	13,750	16,319	21%	In progress
80190	SharePoint Online Implementation	0	60,000	0	60,000	0	8,930	340	50,730	85%	In progress
	Sub Total Software	240,000	1,111,000	159,925	1,111,000	380,096	911,355	123,484	236,086	19%	
	Not Applicable										
80255	Drainage Modelling Program	0	0	0	98,000	0	0	0	98,000	100%	Project not yet commenced
	Sub Total Not Applicable	0	0	0	98,000	0	0	0	98,000	100%	
	Total Capital Works	7,961,304	10,344,030	7,862,996	14,460,778	6,889,577	6,873,083	2,847,987	12,707,999	57%	

**Shire of Serpentine Jarrahdale
Reserve Movements
For the Period Ending 28 February 2021**

	Actual				
	Opening Balance	Transfer To Reserves	Reserve Interest	Transfer From Reserves	Closing Balance
Reserves	\$	\$	\$	\$	\$
Administration Building	491,839	0	1,877	0	493,716
Briggs Park	94,822	0	362	0	95,184
Buildings Asset Management	768,392	500,000	4,295	0	1,272,687
Byford BMX Track	269,498	0	1,029	0	270,527
Byford Developer Contribution Fund	2,400,758	1,089,335	9,154	0	3,499,247
Car Parking	90,633	0	346	0	90,979
Committed Works	2	0	0	0	2
Community Facilities	526	0	2	0	528
Community Grants Reserve	250,054	0	954	0	251,008
Community Infrastructure Reserve	1,039,124	500,000	5,608	0	1,544,732
Drainage Asset Management	160,426	0	612	0	161,038
Emergency Management	255,079	0	974	0	256,053
Footpaths Asset Management	42,453	0	162	0	42,615
Fire Asset Management	6,598	0	25	0	6,623
Investment	689,701	0	2,663	0	692,364
Jarrahdale Communications Tower	200,678	0	766	0	201,444
Jarrahdale Community Infrastructure Reserve	51,925	0	198	0	52,123
Light Fleet & Plant Acquisition	570,630	750,000	4,399	0	1,325,029
Local Government Election Reserve	4,823	40,000	150	0	44,973
Miscellaneous Developer Contribution	546,902	0	2,087	0	548,989
Multi Use Trails	18,449	0	70	0	18,519
Mundijong Whitby Shire Contribution	209,586	0	800	0	210,386
Parks & Gardens Asset Management	153,728	0	587	0	154,315
Public Art	78,832	0	301	0	79,133
Rates Revaluation	5,875	23,000	98	0	28,973
Renewable Energy	34,427	0	131	0	34,558
Road Asset Management	149,199	0	569	0	149,769
Serpentine Jarrahdale Locality Funding	28,325	0	231	0	28,556
Serpentine Jarrahdale Sporting Precinct	325,987	0	1,244	0	327,231
Tourism	12,977	0	84	0	13,060
Waste	2,200,605	0	8,313	(206,308)	2,002,610
W. Mundijong Industrial DCF	0	141,668	0	0	141,668
Total Reserves	11,152,850	3,044,002	48,092	(206,308)	14,038,636

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.
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 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.

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:

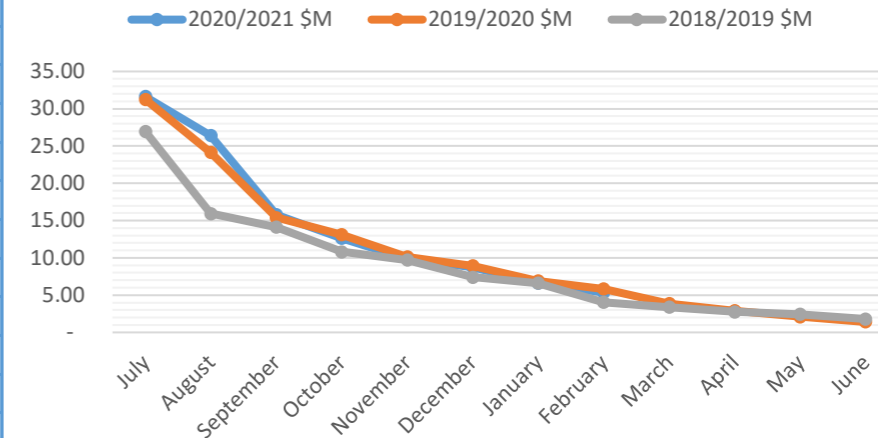
Name of Reserve	Purpose of the reserve
Mundijong Whitby Shire Contribution Reserve	To provide towards the future contribution requirements of the Mundijong Whitby Community Development Contribution Scheme.
Parks & Gardens Asset Management Reserve	To provide for asset renewal expenditure for assets that have reached the end of their useful life.
Public Art Reserve	Public art development and provision
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

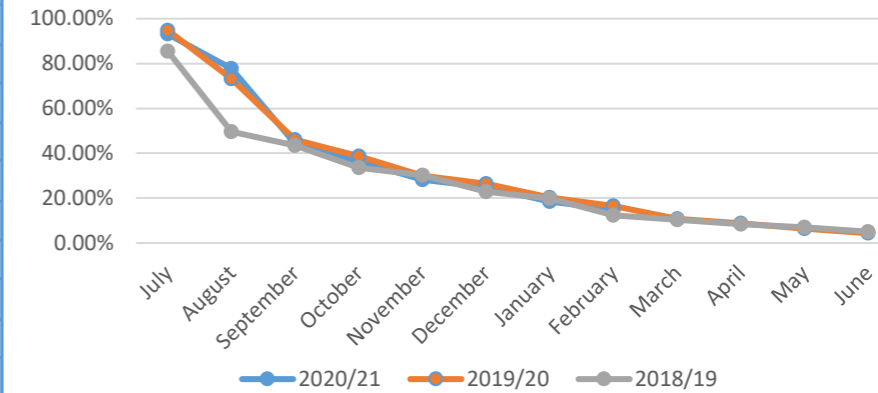
OUTSTANDING RATES REPORT

	Levied	Receipts	Balance
Rates - Current	24,421,412.19	20,040,690.14	4,380,722.05
Rates - Arrears	2,181,899.11	1,372,735.68	809,163.43
Interest	607,100.96	259,034.19	348,066.77
Legal Charges	248,380.70	71,525.73	176,854.97
Prepayment of Rates (excess)	20.00	1,050,870.32	-1,050,850.32
Back Rates	54,729.38	52,092.69	2,636.69
Collection Admin Fee - Current	0.00	0.00	0.00
Notice of discontinuance	60.00	0.00	60.00
Dishonour Fee	16,808.02	8,356.71	8,451.31
ESL Penalty Interest Current	8,215.24	1,471.65	6,743.59
ESL Penalty Interest Arrears	19,619.44	10,589.04	9,030.40
Instalment Admin Fee	45,485.00	45,410.00	75.00
Instalment Interest	40,210.23	40,154.25	55.98
Payment Arrangement Admin Fee - Current	0.00	0.00	0.00
Payment Arrangement Admin Fee - Arrears	220.00	220.00	0.00
Rubbish Collection Rate - Arrears	5,767.80	4,183.48	1,584.32
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	110,825.00	103,953.34	6,871.66
Swimming Pool Inspection - Arrears	6,808.74	4,011.68	2,797.06
Waste Service 140L Rubbish - Rowley Road	1,968.00	1,968.00	0.00
Waste Service 140L Rubbish	1,799,951.36	1,683,889.08	116,062.28
Waste Service 240L Recycle - Rowley Road	1,300.50	1,300.50	0.00
Waste Service 240L Recycle	1,822,623.91	1,671,047.49	151,576.42
Waste Service 240L Rubbish	1,580,407.58	1,436,648.24	143,759.34
Waste Service 360L Recycle	64.97	64.97	0.00
Emergency Services Levy - Current	1,572,127.63	1,369,583.11	202,544.52
Emergency Services Levy - Arrears	109,753.02	67,784.73	41,968.29
Total number of Rateable Properties - 12285	34,658,224.04	29,298,496.84	5,359,727.20
Less Deferred Rates - GL Account 10115010			(188,265.56)
Less Deferred ESL - GL Account 10115010			(9,714.13)
BALANCE OF COLLECTIBLE RATES AS AT 28 February 2021			5,161,747.51
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT 28 February 2021			14.89%
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT 28 February 2020			16.58%
TOTAL GRV VALUATIONS = \$155,735,778	TOTAL UV VALUATIONS = \$1,828,631,449		

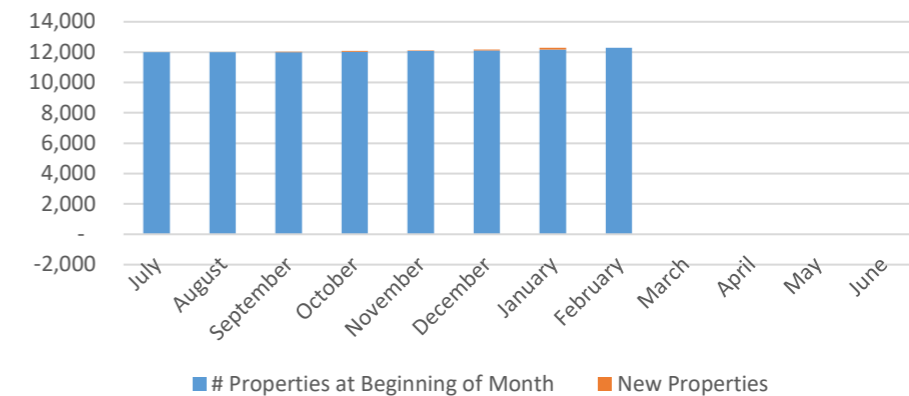
Outstanding Rates Revenue



% Outstanding Collectible Rates



No. of Rateable Properties

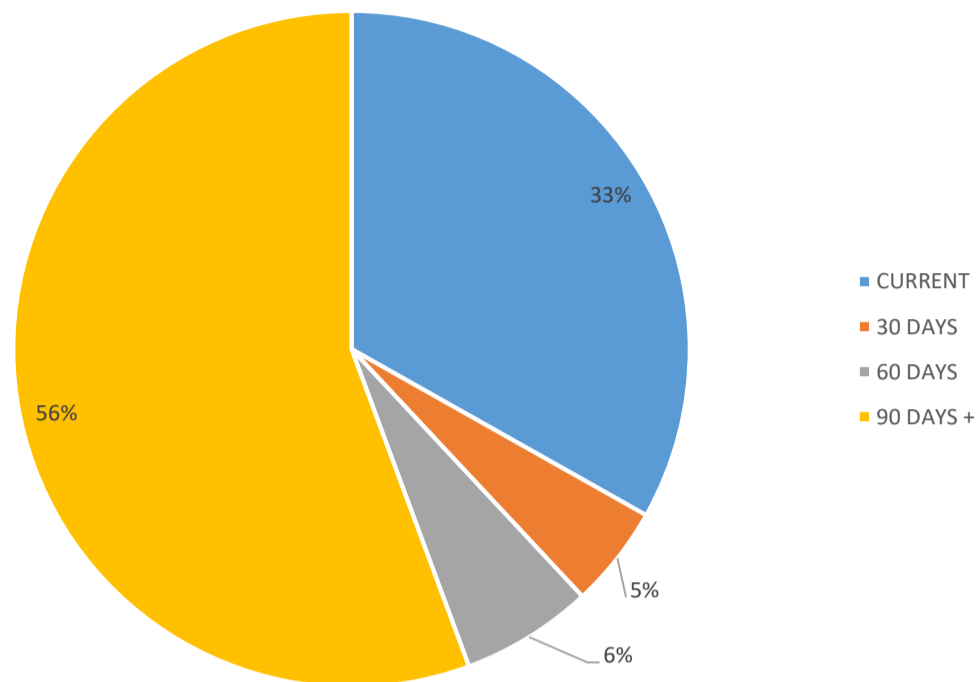


Shire of Serpentine Jarrahdale
Sundry Debtors Report as at 28 February 2021

SUMMARY OF OUTSTANDING DEBTOR DAYS

CURRENT	78,965.95
30 DAYS	11,611.08
60 DAYS	15,033.38
90 DAYS +	132,477.64
TOTAL	238,088.05

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	Payment arrangement in place.
1080	\$ 1,011.15	Penalties under the Dog Act	Regular court ordered payments were to commence end of May 2015. Debtor is unavailable - not deemed recoverable.
1105	\$ 2,321.00	Recovery of costs for installation of Firebreaks	Recoverable against property - report to be prepared
1128	\$ 1,210.00	Removal and disposal of illegally dumped waste	Not deemed recoverable - report to be prepared
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	Recoverable against property - report to be prepared
1213	\$ 5,540.00	Recovery of costs for response to out of control fire	Recoverable against property - report to be prepared
1505	\$ 1,342.00	Urban Water Management Plan Fee	Incorrect fee to be reversed in March 2021 - refer AR19/2141
1024	\$ 8,250.00	Contribution towards Cricket Wicket	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	Not deemed recoverable - report to be prepared
1809	\$ 20,000.00	Wythe Lane upgrade contribution	Laneway contribution attached to strata subdivision that has now lapsed. Invoice to be reversed in March 2021.
879	\$ 1,363.00	Recovery of costs for installation of Firebreaks	Fire and Emergency to follow up.
2020	\$ 32,853.61	Defects liability bond and subdivision supervision fee.	Subject to a new development application under consideration. Bonds and fees review pending.
93	\$ 18,815.68	Defects liability bond and subdivision supervision fee.	To be paid by end of March 2021
165	\$ 6,250.00	Reimbursement for Track Lighting Upgrade	Corporate Services following up.
1549	\$ 1,300.00	Hall Hire	Infrastructure Services following up.

Shire of Serpentine Jarrahdale

Schedule of Investments
As at 28 February 2021

Portfolio by Institution	Funds Invested	% of Portfolio	Acceptable Limit
ANZ	6,191,325.60	21.59%	45%
Bendigo Bank	581,955.10	2.03%	20%
Byford & Districts Community Development Services Ltd	10,000.00	0.03%	45%
NAB	10,205,315.57	35.60%	45%
Westpac	11,672,531.39	40.71%	45%
Peel Infrastructure Holdings Pty Ltd	25.00	0.00%	N/A
Telstra Ltd	9,240.00	0.03%	35%
Total	28,670,392.66	100.00%	

Portfolio by Short Term Credit Rating	Funds Invested	% of Portfolio	Acceptable Limit
A-1+	28,069,172.56	97.90%	100%
A-1	9,240.00	0.03%	100%
A-2	581,955.10	2.03%	60%
Unrated	10,025.00	0.03%	N/A
Total	28,670,392.66	100.00%	

