



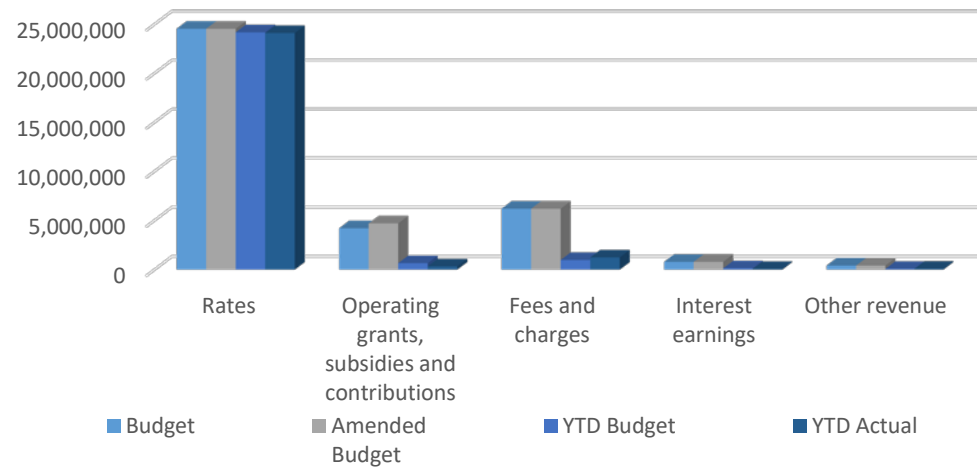
Monthly Financial Report August 2020



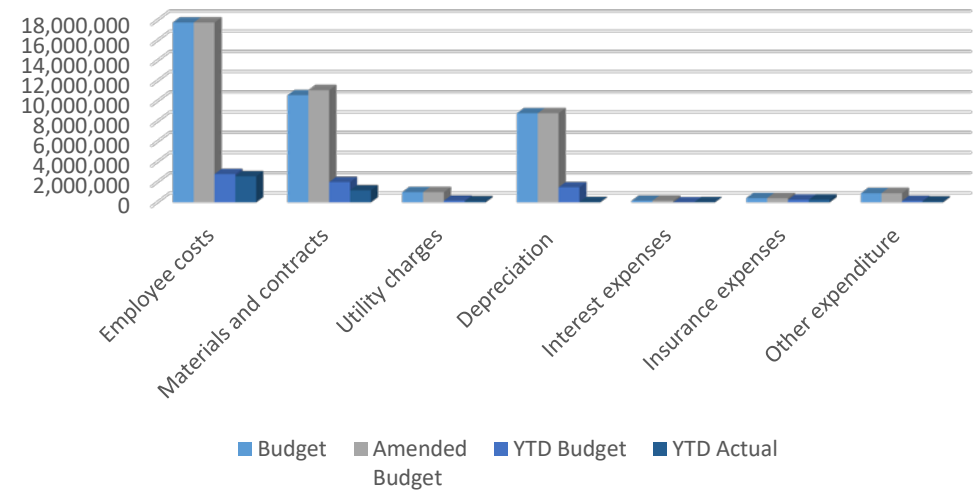
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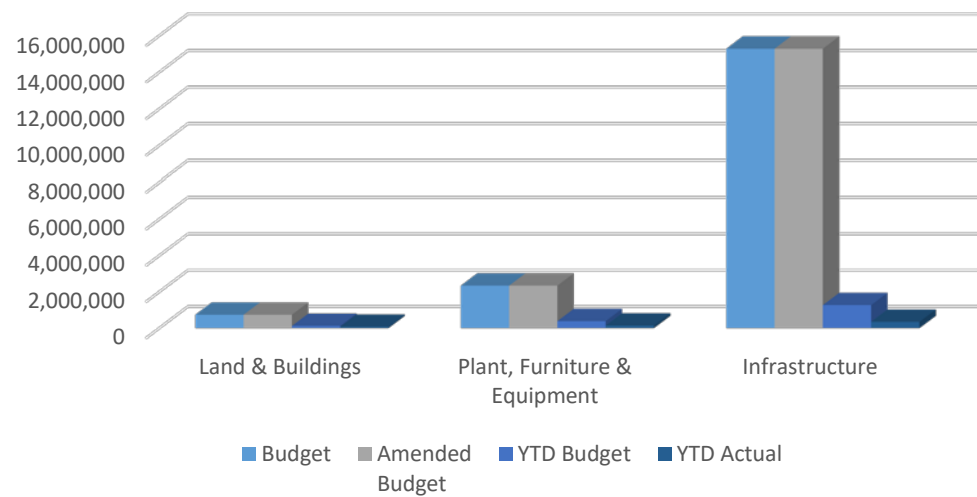
OPERATING REVENUE BY NATURE/TYPE



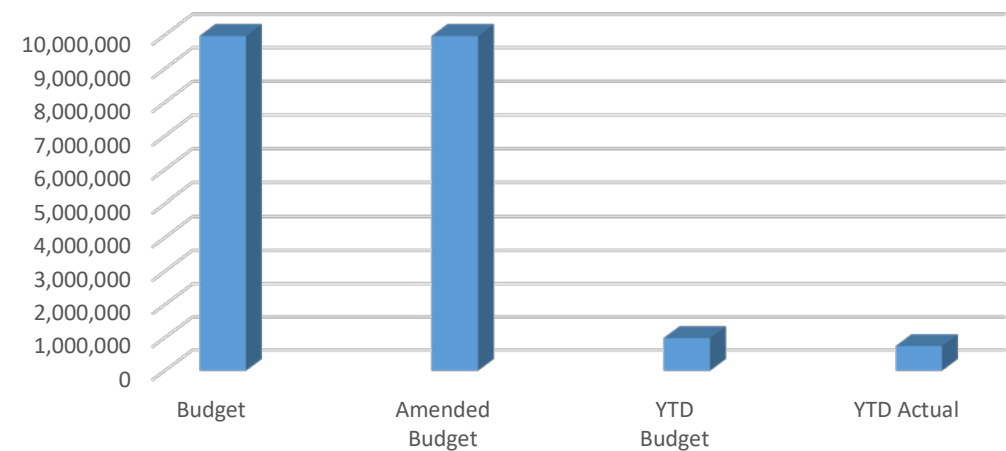
OPERATING EXPENDITURE BY NATURE/TYPE



CAPITAL EXPENDITURE



NON OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS



Shire of Serpentine-Jarrahdale
Statement of Financial Activity
For The Period 1 July to 31 August 2020

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Variance	Variance
	\$	\$	\$	\$	\$	%
REVENUE						
General purpose funding	(3,641,550)	(3,641,550)	(606,925)	(423,127)	(183,798)	-30.28%
Law, order, public safety	(1,018,720)	(1,512,220)	(169,803)	(35,592)	(134,211)	-79.04%
Health	(194,332)	(194,332)	(32,650)	(37,323)	4,673	14.31%
Education and welfare	(1,000)	(1,000)	(166)	0	(166)	-100.00%
Community amenities	(5,578,114)	(5,578,114)	(817,617)	(924,653)	107,036	13.09%
Recreation and culture	(225,000)	(225,000)	(41,817)	(35,774)	(6,043)	-14.45%
Transport	(349,299)	(349,299)	(77,539)	(74,350)	(3,189)	-4.11%
Economic services	(579,340)	(579,340)	(96,488)	(184,737)	88,249	91.46%
Other property and services	(30,200)	(30,200)	(5,036)	(4,112)	(924)	-18.34%
	(11,617,555)	(12,111,055)	(1,848,041)	(1,719,669)	(128,372)	-6.95%
EXPENSES						
General purpose funding	763,380	763,380	143,160	105,610	37,550	26.23%
Governance	2,333,036	2,333,036	407,812	457,310	(49,499)	-12.14%
Law, order, public safety	3,456,960	3,950,460	635,518	474,163	161,354	25.39%
Health	799,099	799,099	138,408	143,328	(4,920)	-3.55%
Education and welfare	245,543	245,543	39,985	32,574	7,412	18.54%
Community amenities	8,603,420	8,603,420	1,410,932	901,445	509,487	36.11%
Recreation and culture	9,589,275	9,589,275	1,676,605	968,279	708,326	42.25%
Transport	11,759,588	11,759,588	2,064,069	959,670	1,104,399	53.51%
Economic services	1,715,979	1,715,979	294,881	212,042	82,839	28.09%
Other property and services	437,816	437,816	70,972	12,805	58,167	81.96%
	39,704,096	40,197,596	6,882,342	4,267,227	2,615,115	38.00%
	28,086,541	28,086,541	5,034,301	2,547,558	2,486,743	50.60%
Adjustments for Cash Budget Requirements:						
Non-Cash Revenue and Expenses						
Profit/(Loss) on Asset Disposals	(46,020)	(46,020)	0	0	0	No Bud
Depreciation on Assets	(8,814,385)	(8,814,385)	(1,493,122)	(23,681)	(1,469,441)	98.41%
Capital Revenue and Expenses						
Contributions/Grants for the Construction of Assets	(9,970,746)	(9,970,746)	(987,122)	(744,736)	(242,386)	-24.55%
Purchase property, plant and equipment	5,156,000	5,156,000	149,072	219,571	(70,499)	-47.29%
Purchase and construction of infrastructure	13,149,334	13,149,334	1,243,554	351,151	892,403	71.76%
Proceeds from Disposal of Assets	(150,000)	(150,000)	0	0	0	No Bud
Proceeds from Loans	0	0	0	0	0	No Bud
Repayment of Loans	938,000	938,000	0	0	0	No Bud
Change in Other Non-Current Assets	0	0	0	0	0	No Bud
Change in fair value of Investment Property	0	0	0	0	0	No Bud
Change in Non-Current Liabilities	0	0	0	0	0	No Bud
Transfers to Reserves (Restricted Assets)	1,664,500	1,664,500	572,687	572,687	0	0.00%
Transfers from Reserves (Restricted Assets)	(2,952,088)	(2,952,088)	0	0	0	No Bud
Estimated Surplus/(Deficit) July 1 B/Fwd	(2,516,604)	(2,516,604)	(2,516,604)	(8,071,920)	5,555,316	220.75%
Estimated Surplus/(Deficit) June 30 C/Fwd	0	0	0	0	0	No Bud
Amount Required to be Raised from Rates	24,544,532	24,544,532	2,002,766	(5,149,371)	7,152,137	
Amount Raised from Rates	24,544,532	24,544,532	24,178,256	24,105,425	(72,831)	-0.30%
Municipal Surplus/(Deficit) Carried Forward	0	0	22,175,490	29,254,796	7,079,306	

Shire of Serpentine-Jarrahdale
Statement of Financial Activity
For The Period 1 July to 31 August 2020

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD	Variance	Variance
	\$	\$	\$	\$	\$	%
REVENUE						
Operating grants, subsidies and contributions	(4,206,610)	(4,700,110)	(660,437)	(329,730)	(330,707)	-50.07%
Fees and charges	(6,196,782)	(6,196,782)	(983,870)	(1,241,043)	257,173	26.14%
Interest earnings	(795,000)	(795,000)	(132,501)	(61,279)	(71,222)	-53.75%
Other revenue	(419,163)	(419,163)	(71,233)	(87,617)	16,384	23.00%
	(11,617,555)	(12,111,055)	(1,848,041)	(1,719,669)	(128,372)	-6.95%
EXPENSES						
Employee costs	17,784,078	17,784,078	2,798,754	2,581,616	217,138	7.76%
Materials and contracts	10,599,046	11,092,546	2,013,048	1,189,308	823,740	40.92%
Utility charges	1,012,606	1,012,606	168,774	101,175	67,599	40.05%
Depreciation and amortisation	8,814,385	8,814,385	1,493,122	23,681	1,469,441	98.41%
Insurance expenses	422,682	422,682	263,714	270,669	(6,955)	-2.64%
Other expenditure	911,299	911,299	144,930	86,277	58,653	40.47%
Interest expenses	160,000	160,000	0	14,501	(14,501)	No Bud
	39,704,096	40,197,596	6,882,342	4,267,227	2,615,115	38.00%
	28,086,541	28,086,541	5,034,301	2,547,558	2,486,743	50.60%
Adjustments for Cash Budget Requirements:						
Non-Cash Revenue and Expenses						
Profit/(Loss) on Asset Disposals	(46,020)	(46,020)	0	0	0	No Bud
Depreciation on Assets	(8,814,385)	(8,814,385)	(1,493,122)	(23,681)	(1,469,441)	98.41%
Capital Revenue and Expenses						
Contributions/Grants for the Construction of Assets	(9,970,746)	(9,970,746)	(987,122)	(744,736)	(242,386)	-24.55%
Purchase property, plant and equipment	5,156,000	5,156,000	149,072	219,571	(70,499)	-47.29%
Purchase and construction of infrastructure	13,149,334	13,149,334	1,243,554	351,151	892,403	71.76%
Proceeds from Disposal of Assets	(150,000)	(150,000)	0	0	0	No Bud
Proceeds from Loans	0	0	0	0	0	No Bud
Repayment of Loans	938,000	938,000	0	0	0	No Bud
Change in Other Non-Current Assets	0	0	0	0	0	No Bud
Change in fair value of Investment Property	0	0	0	0	0	No Bud
Change in Non-Current Liabilities	0	0	0	0	0	No Bud
Transfers to Reserves (Restricted Assets)	1,664,500	1,664,500	572,687	572,687	0	0.00%
Transfers from Reserves (Restricted Assets)	(2,952,088)	(2,952,088)	0	0	0	No Bud
Estimated Surplus/(Deficit) July 1 B/Fwd	(2,516,604)	(2,516,604)	(2,516,604)	(8,071,920)	5,555,316	220.75%
Estimated Surplus/(Deficit) June 30 C/Fwd	0	0	0	0	0	No Bud
Amount Required to be Raised from Rates	24,544,532	24,544,532	2,002,766	(5,149,371)	7,152,137	
Amount Raised from Rates	24,544,532	24,544,532	24,178,256	24,105,425	(72,831)	-0.30%
Municipal Surplus/(Deficit) Carried Forward	0	0	22,175,490	29,254,796	7,079,306	

Shire of Serpentine-Jarrahdale
Statement of Net Current Assets
For The Period Ending 31 August 2020

	Brought Forward 1-Jul-2020	YTD Actuals
CURRENT ASSETS		
Cash - Unrestricted	11,887,982	13,415,010
Cash - Restricted	116,818	116,818
Cash - Reserve	11,152,850	11,725,537
Receivables	4,099,500	28,213,615
Contract Assets	211,048	250,625
Inventories	21,156	26,477
	<u>27,489,354</u>	<u>53,748,081</u>
LESS: CURRENT LIABILITIES		
Trade and Other Payables	4,928,042	5,075,438
Contract Liabilities	1,757,532	6,113,299
Lease Liability	210,553	190,430
Borrowings	3,657,869	3,657,869
Provisions	1,946,595	1,946,595
	<u>12,500,591</u>	<u>16,983,631</u>
NET CURRENT ASSETS	<u>14,988,763</u>	<u>36,764,450</u>
Less Cash - Reserves	11,152,850	11,725,537
Add: Adjustments to NCA for current portion of:		
Lease Liability	210,553	190,430
Borrowings	3,657,869	3,657,869
Contract Liability held in Reserve	367,584	367,584
NET CURRENT ASSET POSITION	<u>8,071,920</u>	<u>29,254,796</u>

Shire of Serpentine-Jarrahdale
Statement of Comprehensive Income
By Reporting Program
For The Period 1 July to 31 August 2020

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD
Revenue	\$	\$	\$	\$
General purpose funding	28,186,082	28,186,082	24,785,181	24,528,551
Law, order, public safety	1,018,720	1,512,220	169,803	35,592
Health	194,332	194,332	32,650	37,323
Education and welfare	1,000	1,000	166	0
Community amenities	5,578,114	5,578,114	817,617	924,653
Recreation and culture	225,000	225,000	41,817	35,775
Transport	344,120	344,120	77,539	74,350
Economic services	579,340	579,340	96,488	184,737
Other property and services	30,200	30,200	5,036	4,112
	36,156,908	36,650,408	26,026,297	25,825,094
Expenses excluding finance cost				
General purpose funding	(763,380)	(763,380)	(143,160)	(105,610)
Governance	(2,274,350)	(2,274,350)	(407,812)	(457,310)
Law, order, public safety	(3,427,846)	(3,921,346)	(635,518)	(474,163)
Health	(799,099)	(799,099)	(138,408)	(143,328)
Education and welfare	(245,543)	(245,543)	(39,985)	(32,574)
Community amenities	(8,603,420)	(8,603,420)	(1,410,932)	(901,445)
Recreation and culture	(9,521,567)	(9,521,567)	(1,676,605)	(968,279)
Transport	(11,478,813)	(11,478,813)	(2,049,261)	(982,869)
Economic services	(1,715,979)	(1,715,979)	(294,881)	(212,042)
Other property and services	(425,816)	(425,816)	(70,972)	(12,805)
	(39,255,813)	(39,749,313)	(6,867,534)	(4,290,426)
Finance Costs				
Governance	(16,878)	(16,878)	(1,407)	0
Law, order, public safety	(1,860)	(1,860)	(155)	0
Recreation and culture	(716)	(716)	(60)	0
Transport	(134,238)	(134,238)	(11,187)	0
Other property and services	(12,000)	(12,000)	(2,000)	0
	(165,692)	(165,692)	(14,808)	0
Subtotal	(3,264,597)	(3,264,597)	19,143,955	21,534,668
Non-operating grants, subsidies and contributions	9,970,746	9,970,746	987,122	744,736
Profit on asset disposals	5,179	5,179	0	0
Loss on asset disposals	(51,199)	(51,199)	0	0
Net Result	6,660,129	6,660,129	20,131,077	22,279,404
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	6,660,129	20,131,077	22,279,404

Shire of Serpentine-Jarrahdale
Statement of Comprehensive Income
For The Period 1 July to 31 August 2020

	Adopted Budget	Amended Budget	Amended Budget YTD	Actual YTD
Revenue	\$	\$	\$	\$
Rates	24,544,532	24,544,532	24,178,256	24,105,425
Operating grants, subsidies and contributions	4,206,610	4,700,110	660,437	329,730
Fees and charges	6,196,782	6,196,782	983,870	1,241,043
Interest earnings	795,000	795,000	132,501	61,279
Other revenue	413,984	413,984	71,233	87,617
	36,156,908	36,650,408	26,026,297	25,825,094
Expenses				
Employee costs	(17,784,078)	(17,784,078)	(2,798,754)	(2,581,616)
Materials and contracts	(10,367,654)	(10,861,154)	(2,013,048)	(1,212,507)
Utility charges	(1,012,606)	(1,012,606)	(168,774)	(101,175)
Depreciation and amortisation	(8,814,385)	(8,814,385)	(1,493,122)	(23,681)
Insurance expenses	(422,682)	(422,682)	(263,714)	(270,669)
Other expenditure	(860,100)	(860,100)	(144,930)	(86,277)
Interest expenses	(160,000)	(160,000)	0	(14,501)
	(39,421,505)	(39,915,005)	(6,882,342)	(4,290,426)
Subtotal	(3,264,597)	(3,264,597)	19,143,955	21,534,668
Non-operating grants, subsidies and contributions	9,970,746	9,970,746	987,122	744,736
Profit on asset disposals	5,179	5,179	0	0
Loss on asset disposals	(51,199)	(51,199)	0	0
Net Result	6,660,129	6,660,129	20,131,077	22,279,404
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	6,660,129	20,131,077	22,279,404

Statement of Financial Position
For The Period Ending August 2020

Assets**Current Assets**

	As at 1 July 2020	As at 31 August 2020
Cash & Cash Equivalents	23,157,650	25,257,365
Trade Receivables	4,099,500	28,213,615
Contract Asset	211,048	250,625
Inventory	21,156	26,477
Total: Current Assets	27,489,354	53,748,081

Non Current Assets

Investments - Non Current	819,998	819,353
Trade Receivables	197,980	197,980
Property, Plant & Equipment	42,904,450	42,880,768
Property, Plant & Equipment - WIP	1,672	221,243
Intangible Assets	2,593,618	2,593,618
Infrastructure	386,599,539	386,599,539
Infrastructure - WIP	3,039,547	3,348,019
Total: Non Current Assets	436,156,803	436,660,521
Total: Assets	463,646,157	490,408,602

Liabilities**Current Liabilities**

Trade & Other Payables	4,928,042	5,075,439
Contract Liability	1,757,532	6,113,299
Lease Liability	210,553	190,430
Borrowings	3,657,869	3,657,869
Employee Related Provisions	1,946,595	1,946,595
Total Current Liabilities	12,500,591	16,983,631

Non Current Liabilities

Borrowings	3,526,752	3,526,752
Contract Liability	2,961,422	2,961,422
Lease Liability	115,858	115,858
Employee Related Provisions	642,022	642,022
Total Non Current Liabilities	7,246,054	7,246,054
Total: Liabilities	19,746,644	24,229,685
Net Assets	443,899,513	466,178,917

Equity

Reserves	11,152,850	11,725,537
Asset Revaluation Reserve - Land	5,381,214	5,381,214
Asset Revaluation Reserve - Buildings	11,174,017	11,174,017
Asset Revaluation Reserve - Furniture and Equipment	45,243	45,243
Asset Revaluation Reserve - Plant and Equipment	17,648	17,648
Asset Revaluation Reserve - Footpath	16,746,136	16,746,136
Asset Revaluation Reserve - Drainage	67,928,039	67,928,039
Asset Revaluation Reserve - Parks and Reserves	27,426,985	27,426,985
Asset Revaluation Reserve - Other Infrastructure	176,540,880	176,540,880
Asset Revaluation Reserve - Computers	6,246	6,246
Accumulated Surplus - Muni	127,480,254	149,186,971
Total Equity	443,899,513	466,178,917

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For The Period 1 July 2020 to 31 August 2020**

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	-	102,000	-	17,000	-	-	102,000	100%	No current year expenditure.
	Sub Total Education Buildings	102,000	-	102,000	-	17,000	-	-	102,000	100%	
Halls & Community Centres											
80012	Access and Inclusion Improvements to Facilities	22,000	-	22,000	-	3,666	-	-	22,000	100%	No current year expenditure.
	Sub Total Halls & Community Centres	22,000	-	22,000	-	3,666	-	-	22,000	100%	
Heritage											
80011	Renewal of Jarrahdale Historic Town Site Sign	-	-	-	-	-	-	5,951	(5,951)	No Bud	No current year expenditure.
80186	Abernethy Sculpture - Public Art	40,000	-	40,000	-	6,666	-	-	40,000	100%	No current year expenditure.
	Sub Total Heritage	40,000	-	40,000	-	6,666	-	5,951	34,049	85%	
Operating Buildings											
80127	Admin Building Upgrade and Renewal	25,000	-	25,000	-	4,166	-	-	25,000	100%	No current year expenditure.
80195	Depot Building - Security Lighting	-	50,000	-	50,000	-	-	-	50,000	100%	No current year expenditure.
80197	Admin Building - Toilet Upgrade	-	50,000	-	50,000	-	-	-	50,000	100%	No current year expenditure.
80209	Watkins Road Transfer Station	-	200,000	-	200,000	-	19,800	110,823	69,377	35%	Fencing costs.
80210	Drainage Material Disposal	-	400,000	-	400,000	-	-	-	400,000	100%	No current year expenditure.
80234	Civic Centre Redevelopment - Planning	-	300,000	-	300,000	-	-	-	300,000	100%	No current year expenditure.
	Sub Total Operating Buildings	25,000	1,000,000	25,000	1,000,000	4,166	19,800	110,823	894,377	87%	
Recreation											
80196	SJ Rec Centre Renewal	-	120,000	-	120,000	-	-	-	120,000	100%	No current year expenditure.
	Sub Total Recreation	-	120,000	-	120,000	-	-	-	120,000	100%	
Sports Facilities											
80115	Briggs Park Pavilion Storage Upgrade	-	-	-	-	-	2,069	-	(2,069)	No Bud	Supply & install gate
80121	Briggs Park Change Room Refurbishment	23,000	100,000	23,000	100,000	3,834	-	-	123,000	100%	No current year expenditure.
80122	Briggs Park Pavilion - Refurbish	14,000	42,000	14,000	42,000	2,334	-	-	56,000	100%	No current year expenditure.
80123	Briggs Park - Major Kitchen Refurbish	-	-	-	-	-	54,945	-	(54,945)	No Bud	Building costs.
80193	Briggs Park Pavillion -Sewage connection	-	160,000	-	160,000	-	-	-	160,000	100%	No current year expenditure.
80194	Briggs Park Pavillion - Render and Paint	-	308,000	-	308,000	-	-	-	308,000	100%	No current year expenditure.
	Sub Total Sports Facilities	37,000	610,000	37,000	610,000	6,168	57,014	-	589,986	91%	
Other Buildings											
80114	Universal Access Program	25,000	20,000	25,000	20,000	4,166	-	-	45,000	100%	No current year expenditure.
	Sub Total Other Buildings	25,000	20,000	25,000	20,000	4,166	-	-	45,000	100%	
Park Development Renewal											
80129	Trails Refurbishment	45,000	50,000	45,000	50,000	7,500	-	-	95,000	100%	No current year expenditure.
80130	Kandimak Reserve - BBQ Table	14,225	-	14,225	-	2,370	-	-	14,225	100%	No current year expenditure.
80204	Jarrahdale Cemetery Fencing	-	36,000	-	36,000	-	-	-	36,000	100%	No current year expenditure.
80205	Mundijong Oval - Fencing and Shelters	-	20,000	-	20,000	-	-	-	20,000	100%	No current year expenditure.
80206	Paterson St Reserve - Play Equipment	-	15,000	-	15,000	-	-	-	15,000	100%	No current year expenditure.
80207	Serpentine Sports Reserve - Fencing	-	14,000	-	14,000	-	-	-	14,000	100%	No current year expenditure.
80208	Sansimeon Reserve - Bore and Pump	-	24,000	-	24,000	-	-	-	24,000	100%	No current year expenditure.
80235	Keirnan Street Planning	-	500,000	-	500,000	-	-	-	500,000	100%	No current year expenditure.
80236	Trails Development	-	450,000	-	450,000	-	-	-	450,000	100%	No current year expenditure.
	Sub Total Park Development Renewal	59,225	1,109,000	59,225	1,109,000	9,870	-	-	1,168,225	100%	

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For The Period 1 July 2020 to 31 August 2020**

Job Number	Description	Adopted Bud CFWD	Adopted Budget	Amend Bud CFWD	Amended Budget	Amended Budget YTD	Actual YTD	Commitments	Funds Remaining	Funds Remaining	Comment
		\$	\$	\$	\$	\$	\$	\$	\$	%	
Black Spot - Federal											
80063	Karnup Rd Black Spot Project	-	-	-	-	-	10,588	-	(10,588)	No Bud	Signage & linemarking
	Sub Total Black Spot - Federal	-	-	-	-	-	10,588	-	(10,588)	No Bud	
Black Spot - State											
80066	Kardan Boulevard at Ballawarra Avenue Blackspot Project	-	-	-	-	-	5,302	1,454	(6,756)	No Bud	Linemarking
80143	Black Spot -Jarrahdale Road	123,000	-	123,000	-	20,500	-	39,494	83,506	68%	No current year expenditure.
80144	Black Spot -Wright Road	682,312	-	682,312	-	113,718	168,557	11,651	502,104	74%	HAS Earthmoving Claim 3
80145	Black Spot -Kingsbury Drive	85,414	-	85,414	-	14,236	-	11,185	74,229	87%	No current year expenditure.
80146	Black Spot - Cardup Siding Road	170,375	-	170,375	-	28,396	-	11,721	158,654	93%	No current year expenditure.
80170	Black Spot -Hopkinson Road - Seal Shoulders Install Edglines	94,638	-	94,638	-	15,774	-	22,174	72,464	77%	No current year expenditure.
80214	Upgrade -Nicholson Rd,Oakford	-	607,000	-	607,000	-	-	-	607,000	100%	No current year expenditure.
	Sub Total Black Spot - State	1,155,739	607,000	1,155,739	607,000	192,624	173,859	97,679	1,491,201	85%	
Bridge Rehabilitation											
80215	Jarrahdale Road Bridge	-	400,000	-	400,000	-	-	-	400,000	100%	No current year expenditure.
	Sub Total Bridge Rehabilitation	-	400,000	-	400,000	-	-	-	400,000	100%	
Bus Shelters											
80218	New bus shelter program	-	20,000	-	20,000	-	-	-	20,000	100%	No current year expenditure.
	Sub Total Bus Shelters	-	20,000	-	20,000	-	-	-	20,000	100%	
Road Construction Minor Works											
80182	Medulla Brook Bridge	679,560	-	679,560	-	113,260	-	-	679,560	100%	No current year expenditure.
80183	Gooralong Brook Bridge	448,000	-	448,000	-	74,666	-	-	448,000	100%	No current year expenditure.
	Sub Total Road Construction Minor Works	1,127,560	-	1,127,560	-	187,926	-	-	1,127,560	100%	
Road Improvements											
80047	Abernethy Road - Seperable Portion 2	633,968	-	633,968	-	105,662	4,367	219,077	410,524	65%	Abernethy Road project.
80048	Abernethy Road - Separable portion 4	906,123	-	906,123	-	151,020	0	826,499	79,624	9%	No current year expenditure.
	Sub Total Road Improvements	1,540,091	-	1,540,091	-	256,682	4,367	1,045,576	490,147	32%	
Road Rehabilitation											
80138	Roundabout - Mundijong Rd/Kargotich Rd	1,616,863	-	1,616,863	-	269,478	22,172	27,088	1,567,603.24	97%	Industrial Roadpavers
80139	Mundijong Road Rehabilitation Works	48,397	-	48,397	-	8,066	-	16,411	31,986	66%	No current year expenditure.
80140	Rowley Road - Rehabilitation Works	31,195	-	31,195	-	5,200	-	33,629	(2,434)	-8%	No current year expenditure.
80141	Traffic Island - Abernethy Rd/Kargotich Rd	412,650	-	412,650	-	68,776	-	259,941	152,708.6	37%	No current year expenditure.
	Sub Total Road Rehabilitation	2,109,105	-	2,109,105	-	351,520	22,172	337,070	1,749,863	83%	
Road Renewal											
80135	North Cr from Park Road - Resurfacing	-	-	-	-	-	-	2,140	(2,140)	No Bud	No current year expenditure.
80136	Elliott Road - 2nd Cost Reseal - Resurfacing	55,660	-	55,660	-	9,276	-	42,648	13,012	23%	No current year expenditure.
80198	Soldiers Rd Turner Rd - Cardup Siding Rd	-	870,000	-	870,000	-	-	3,729	866,271	100%	No current year expenditure.
80199	Renewal - Nicholson Rd, Oakford	-	108,000	-	108,000	-	-	-	108,000	100%	No current year expenditure.
80200	Renewal - Kargotich Rd, Mardella	-	218,000	-	218,000	-	-	-	218,000	100%	No current year expenditure.
80201	Gravel Resheet	-	50,000	-	50,000	-	-	-	50,000	100%	No current year expenditure.
80202	Drainage Renewal	-	30,000	-	30,000	-	-	-	30,000	100%	No current year expenditure.
	Sub Total Road Renewal	55,660	1,276,000	55,660	1,276,000	9,276	-	48,517	1,283,143	96%	

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For The Period 1 July 2020 to 31 August 2020**

Job Number	Description	Adopted Bud CFWD	Adopted Budget	Amend Bud CFWD	Amended Budget	Amended Budget YTD	Actual YTD	Commitments	Funds Remaining	Funds Remaining	Comment
		\$	\$	\$	\$	\$	\$	\$	\$	%	
Traffic Management											
80042	Other Minor Road and Traffic Safety Improvements	-	-	-	-	-	12,725	4,042	(16,767)	No Bud	Signage & linemarking
	Sub Total Traffic Management	-	-	-	-	-	12,725	4,042	(16,767)	No Bud	
Commodity Route Suppl Fund Program											
80067	Hopeland Road and Karnup Road Intersection Improvement	277,165	-	277,165	-	46,194	-	-	277,165	100%	No current year expenditure.
	Sub Total Commodity Route Suppl Fund Program	277,165	-	277,165	-	46,194	-	-	277,165	100%	
Roads to Recovery											
80171	R2R - Elliot Road - Keysbrook	342,846	-	342,846	-	57,142	127,440	197,551	17,855	5%	Progress Claims 1 & 2
80172	R2R - Hopeland Road - Hopeland	758,627	-	758,627	-	126,438	-	581,234	177,393	23%	No current year expenditure.
80211	Punrak Rd Karnup Rd to Hopeland Rd	-	1,082,000	-	1,082,000	-	-	-	1,082,000	100%	No current year expenditure.
80212	Upgrade - Gossage Rd, Oldbury	-	312,000	-	312,000	-	-	-	312,000	100%	No current year expenditure.
80213	Munro St, Jarrahdale Rd to Wanliss St	-	44,000	-	44,000	-	-	-	44,000	100%	No current year expenditure.
80217	Road Safety Initiatives	-	120,000	-	120,000	-	-	-	120,000	100%	No current year expenditure.
80219	Federal Stimulus Grant Projects - TBA	-	673,030	-	-	-	-	-	-	No Bud	No current year expenditure.
	Sub Total Roads to Recovery	1,101,473	2,231,030	1,101,473	1,558,000	183,580	127,440	778,785	1,753,248	66%	
Federal Stimulus											
80237	Briggs Park Recreation Precinct Car Park	-	-	-	370,000	-	-	-	370,000	100%	No current year expenditure.
80238	Butcher St 2.5m wide path	-	-	-	56,370	-	-	17,959	38,411	68%	No current year expenditure.
80239	Cockram St 2.5m wide path	-	-	-	44,250	-	-	29,866	14,384	33%	No current year expenditure.
80240	Helen Cr 2.0m wide path	-	-	-	6,750	-	-	-	6,750	100%	No current year expenditure.
80241	Jarrahdale Rd 2.0m wide path	-	-	-	17,860	-	-	-	17,860	100%	No current year expenditure.
80242	Kargotich Rd & Bishop Rd Street Lights	-	-	-	20,000	-	-	-	20,000	100%	No current year expenditure.
80243	Mary St	-	-	-	12,750	-	-	10,909	1,841	14%	No current year expenditure.
80244	Masters Rd - Traffic speed signs	-	-	-	15,000	-	-	-	15,000	100%	No current year expenditure.
80245	South Cr 2.0m wide path	-	-	-	24,300	-	-	-	24,300	100%	No current year expenditure.
80246	Summerfield Rd & Castle Rd Street Lights	-	-	-	15,000	-	-	-	15,000	100%	No current year expenditure.
80247	Tonkin St	-	-	-	40,500	-	-	-	40,500	100%	No current year expenditure.
80248	Wanliss Street 2.5m wide path	-	-	-	35,250	-	-	21,549	13,701	39%	No current year expenditure.
80249	Bishop Rd & Taylor Rd Street Lights	-	-	-	15,000	-	-	-	15,000	100%	No current year expenditure.
	Sub Total Federal Stimulus	-	-	-	673,030	-	-	80,283	592,747	88%	
Footpath Construction											
80133	Footpath - PSP Soldiers Rd- Abernethy - Bishop Rd	-	-	-	-	-	-	11,388	(11,388)	No Bud	No current year expenditure.
80169	George Street New Footpath	35,286	-	35,286	-	5,882	-	26,930	8,356	24%	No current year expenditure.
80216	Shelley St Byford	-	35,000	-	35,000	-	-	28,727	6,273	18%	No current year expenditure.
	Sub Total Footpath Construction	35,286	35,000	35,286	35,000	5,882	-	67,045	3,241	5%	
Footpath Renewal											
80203	Footpath Renewal	-	10,000	-	10,000	-	-	-	10,000	100%	No current year expenditure.
	Sub Total Footpath Renewal	-	10,000	-	10,000	-	-	-	10,000	100%	
Parks Plant											
80232	Isuzu Truck White - Replace P2377	-	90,000	-	90,000	-	-	77,360	12,640	14%	No current year expenditure.
80233	John Deere Tractor - Replace P2378	-	120,000	-	120,000	-	-	-	120,000	100%	No current year expenditure.
	Sub Total Parks Plant	-	210,000	-	210,000	-	-	77,360	132,640	63%	

**Shire of Serpentine Jarrahdale
Capital Works Expenditure
For The Period 1 July 2020 to 31 August 2020**

Job Number	Description	Adopted Bud CFWD	Adopted Budget	Amend Bud CFWD	Amended Budget	Amended Budget YTD	Actual YTD	Commitments	Funds Remaining	Funds Remaining	Comment
			\$		\$	\$	\$	\$	\$	%	
Waste Plant											
80220	Isuzu Truck White - NEW	-	90,000	-	90,000	-	-	77,360	12,640	14%	No current year expenditure.
80221	Pegasus S4 Sports Oval Deck - NEW	-	60,000	-	60,000	-	-	-	60,000	100%	No current year expenditure.
80222	John Deere Tractor - NEW	-	120,000	-	120,000	-	-	-	120,000	100%	No current year expenditure.
80223	Road Sweeper - NEW	-	400,000	-	400,000	-	-	-	400,000	100%	No current year expenditure.
80224	Excavator - NEW	-	250,000	-	250,000	-	-	-	250,000	100%	No current year expenditure.
80225	Fork Lift - NEW	-	50,000	-	50,000	-	-	-	50,000	100%	No current year expenditure.
	Sub Total Waste Plant	-	970,000	-	970,000	-	-	77,360	892,640	92%	
Other Plant & Equipment											
80226	Honda Odyssey Van - Replace P3728	-	45,000	-	45,000	-	-	-	45,000	100%	No current year expenditure.
80227	Subaru Liberty Sedan - Replace P3724	-	45,000	-	45,000	-	-	64,920	(19,920)	-44%	No current year expenditure.
80228	Holden Colorado - Replace P3725	-	45,000	-	45,000	-	-	-	45,000	100%	No current year expenditure.
80229	Holden Colorado - Replace P3670	-	45,000	-	45,000	-	-	-	45,000	100%	No current year expenditure.
80230	Holden Colorado - Replace P3694	-	45,000	-	45,000	-	-	-	45,000	100%	No current year expenditure.
	Sub Total Other Plant & Equipment	-	225,000	-	225,000	-	-	64,920	160,080	71%	
Furniture & Equipment - Capital											
80020	Administration Building - Minor Asset Purchases	9,000	-	9,000	-	1,500	6,526	-	2,474	27%	Hand Dryers for toilets.
	Sub Total Furniture & Equipment - Capital	9,000	-	9,000	-	1,500	6,526	-	2,474	27%	
IT capital											
80100	ICT Equipment	-	158,000	-	158,000	-	-	85	157,915	100%	No current year expenditure.
80187	Virtualisation Environment	-	110,000	-	110,000	-	-	116,100	(6,100)	-6%	No current year expenditure.
80188	WAN and LAN redesign	-	97,000	-	97,000	-	-	-	97,000	100%	No current year expenditure.
80189	Mobile Phone Booster System	-	25,000	-	25,000	-	-	-	25,000	100%	No current year expenditure.
	Sub Total IT capital	-	390,000	-	390,000	-	-	116,185	273,815	70%	
Software											
80019	ERP System Implementation	150,000	1,051,000	150,000	1,051,000	90,740	126,655	375,551	698,795	58%	Onecomm Project costs.
80118	Disaster Recovery Centre Construction	90,000	-	90,000	-	15,000	9,577	38,155	42,268	47%	Backup & restore build
80190	SharePoint Online Implementation	-	60,000	-	60,000	-	-	-	60,000	100%	No current year expenditure.
	Sub Total Software	240,000	1,111,000	240,000	1,111,000	105,740	136,231	413,706	801,063	59%	
	Total Capital Works	7,961,304	10,344,030	7,961,304	10,344,030	1,392,626	570,722	3,325,301	14,409,311	79%	

**Shire of Serpentine Jarrahdale
Reserve Movements - Actual Vs Budget
for the period ending August 2020**

	Actual				
	Opening Balance	Transfer To Reserves	Reserve Interest	Transfer From Reserves	Closing Balance
Reserves	\$	\$	\$	\$	\$
Administration Building	491,839	0	419	0	492,258
Briggs Park	94,822	0	81	0	94,903
Buildings Asset Management	768,392	0	655	0	769,046
Byford BMX Track	269,498	0	230	0	269,728
Byford Developer Contribution Fund	2,400,758	0	2,046	0	2,402,805
Car Parking	90,633	0	77	0	90,710
Committed Works	2	0	0	0	2
Community Facilities	526	0	0	0	526
Community Grants Reserve	250,054	0	213	0	250,267
Community Infrastructure Reserve	1,039,124	500,000	1,046	0	1,540,170
Drainage Asset Management	160,426	0	137	0	160,562
Emergency Management	255,079	0	217	0	255,297
Footpaths Asset Management	42,453	0	36	0	42,489
Fire Asset Management	6,598	0	6	0	6,604
Investment	689,701	0	588	0	690,289
Jarrahdale Communications Tower	200,678	0	171	0	200,849
Jarrahdale Community Infrastructure Reserve	51,925	0	44	0	51,969
Light Fleet & Plant Acquisition	570,630	0	486	0	571,116
Local Government Election Reserve	4,823	40,000	17	0	44,840
Miscellaneous Developer Contribution	546,902	0	466	0	547,368
Multi Use Trails	18,449	0	16	0	18,464
Mundijong Whitby Shire Contribution	209,586	0	179	0	209,765
Parks & Gardens Asset Management	153,728	0	131	0	153,859
Public Art	78,832	0	67	0	78,899
Rates Revaluation	5,875	23,000	12	0	28,887
Renewable Energy	34,427	0	29	0	34,456
Road Asset Management	149,199	0	127	0	149,326
Serpentine Jarrahdale Locality Funding	28,325	0	9	0	28,334
Serpentine Jarrahdale Sporting Precinct	325,987	0	278	0	326,265
Serpentine Locality Funding	0	0	15	0	15
Tourism	12,977	0	7	0	12,983
Unspent Grants & Contributions	0	0	4	0	4
Waste	2,200,605	0	1,876	0	2,202,480
Total Reserves	11,152,850	563,000	9,687	0	11,725,537

SHIRE OF SERPENTINE JARRAHDAL
CASH BACKED RESERVES
(INCLUDES VALUE OF RESERVE FUNDED SHARES)

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

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

SHIRE OF SERPENTINE JARRAHDAL
CASH BACKED RESERVES
(INCLUDES VALUE OF RESERVE FUNDED SHARES)

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

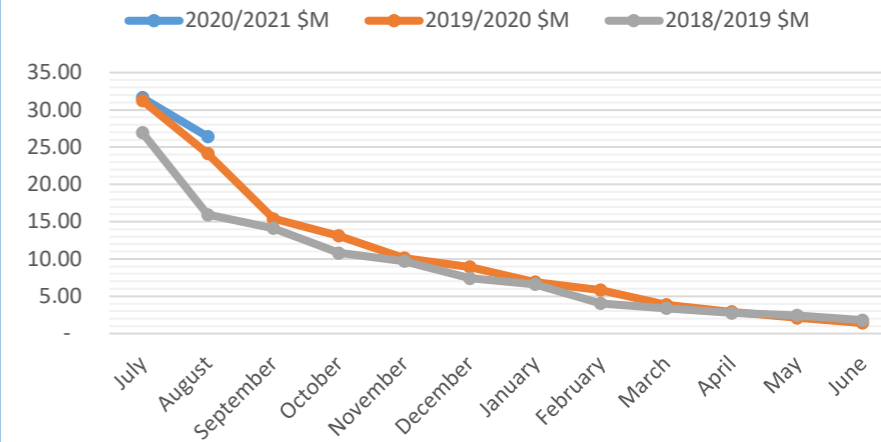
Name of Reserve	Purpose of the reserve
Public Art Reserve	Public art development and provision
Rates Revaluation Reserve	To provide for the tri-ennial Gross Rental Valuation (GRV)
Renewable Energy Reserve	This reserve is to allow Council to undertake renewable energy projects.
Road Asset Management Reserve	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

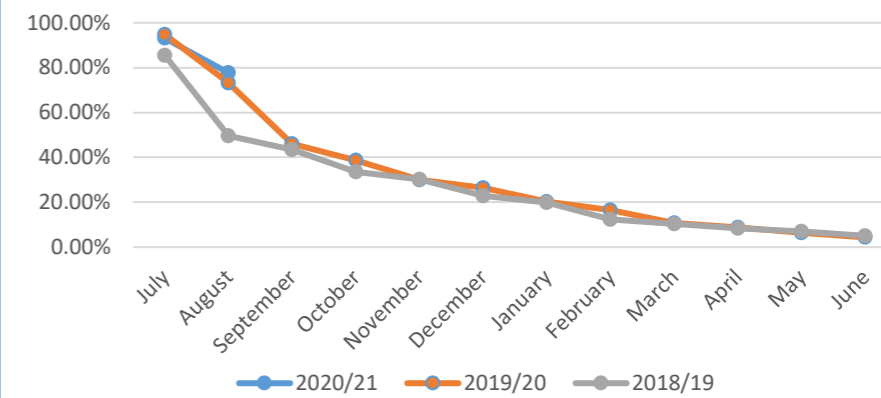
OUTSTANDING RATES REPORT

	Levied	Receipts	Balance
Rates - Current	24,102,974.07	4,502,746.38	19,600,227.69
Rates - Arrears	2,182,176.48	420,325.93	1,761,850.55
Interest	447,199.48	65,746.70	381,452.78
Legal Charges	160,092.34	23,732.38	136,359.96
Prepayment of Rates (excess)	0.00	235,722.32	-235,722.32
Back Rates	2,763.54	418.64	2,344.90
Collection Admin Fee - Current	0.00	0.00	0.00
Notice of discontinuance	60.00	0.00	60.00
Dishonour Fee	11,395.80	2,874.04	8,521.76
ESL Penalty Interest Current	1,386.33	50.65	1,335.68
ESL Penalty Interest Arrears	19,618.12	2,836.66	16,781.46
Instalment Admin Fee	8,155.00	7,910.00	245.00
Instalment Interest	6,642.41	6,436.99	205.42
Payment Arrangement Admin Fee - Current	0.00	0.00	0.00
Payment Arrangement Admin Fee - Arrears	220.00	100.00	120.00
Rubbish Collection Rate - Arrears	5,767.80	1,038.18	4,729.62
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	0.00	207.00
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	109,725.00	28,482.93	81,242.07
Swimming Pool Inspection - Arrears	6,808.74	914.64	5,894.10
Waste Service 140L Rubbish - Rowley Road	1,968.00	870.39	1,097.61
Waste Service 140L Rubbish	1,801,556.55	577,146.27	1,224,410.28
Waste Service 240L Recycle - Rowley Road	1,300.50	535.50	765.00
Waste Service 240L Recycle	1,807,735.57	564,349.06	1,243,386.51
Waste Service 240L Rubbish	1,540,497.69	553,594.44	986,903.25
Emergency Services Levy - Current	1,563,960.87	389,033.59	1,174,927.28
Emergency Services Levy - Arrears	109,720.57	20,249.93	89,470.64
Total number of Rateable Properties - 11995	33,894,190.12	7,405,820.44	26,488,369.68
Less Deferred Rates - GL Account 10115010			(188,265.56)
Less Deferred ESL - GL Account 10115010			(9,714.13)
BALANCE OF COLLECTIBLE RATES AS AT 31 August 2020			26,290,389.99
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT 31 August 2020			77.57%
TOTAL % OF COLLECTIBLE OUTSTANDING RATES AS AT 30 August 2019			73.22%
TOTAL GRV VALUATIONS = \$152,481,003	TOTAL UV VALUATIONS = \$1,837,912,092		

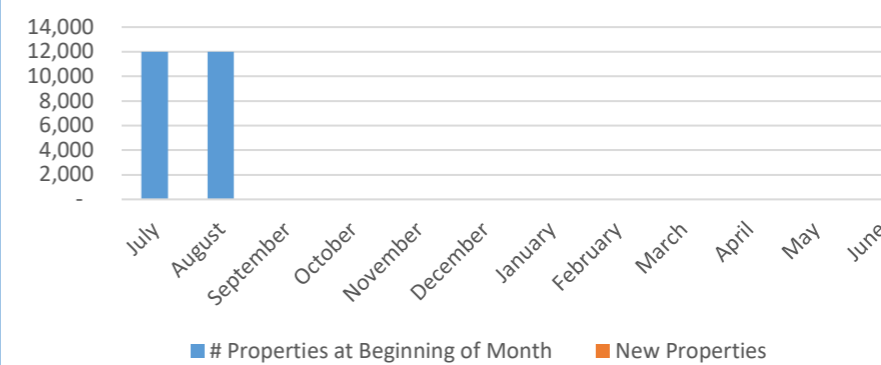
Outstanding Rates Revenue



% Outstanding Collectible Rates



No. of Rateable Properties

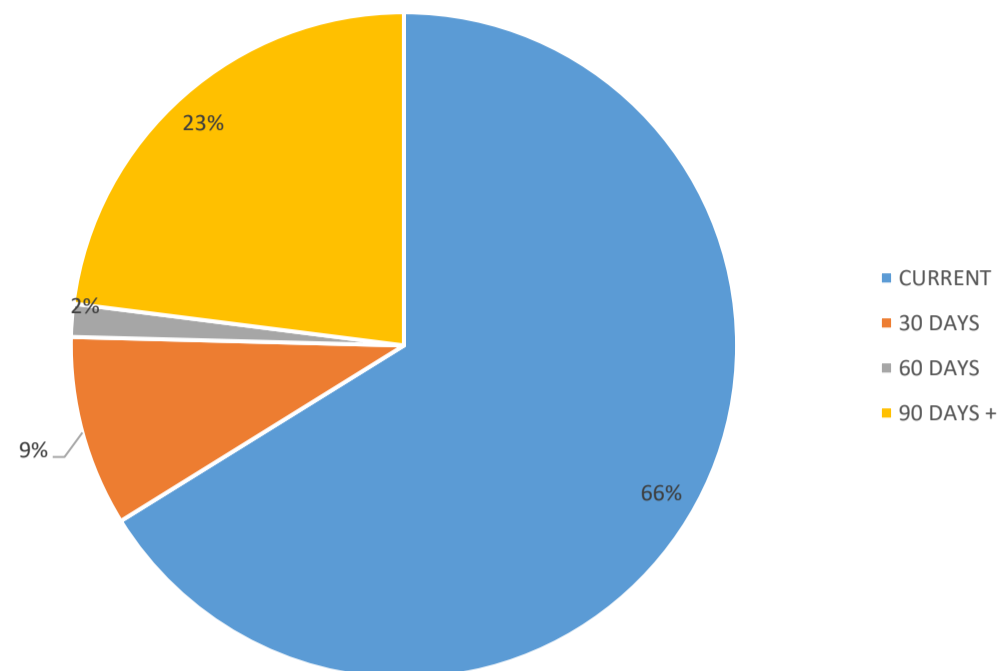


SHIRE OF SERPENTINE JARRAHDALE
SUNDRY DEBTORS REPORT

SUMMARY OF OUTSTANDING DEBTOR DAYS

CURRENT	401,434.89
30 DAYS	56,065.22
60 DAYS	9,677.31
90 DAYS +	139,512.14
TOTAL	606,689.56

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	It has been agreed with the Mundijong Centrals Committee that they will pay \$1,000 on 1 July every year until the balance is finalised. Statement and letter sent 1 July 2020.
1080	\$ 1,011.15	Penalties under the Dog Act	Regular court ordered payments were to commence end of May 2015. Debtor is unavailable.
1105	\$ 2,321.00	Recovery of costs for installation of Firebreaks	Sent to Debt Collection Agency.
1128	\$ 1,210.00	Removal and disposal of illegally dumped waste	Sent to Debt Collection Agency.
1202	\$ 19,289.70	Recovery of costs for installation of Firebreaks	Company deregistered. At Supreme Court to sell the property.
1204	\$ 1,540.00	Recovery of costs for installation of Firebreaks	Fire and Emergency to decide on legal action.
1213	\$ 5,540.00	Recovery of costs for response to out of control fire	Debt Collection Agency requested copy of letter from client's lawyers. Fire & Emergency preparing a brief.
1505	\$ 1,342.00	Urban Water Management Plan Submission	Company have contacted lawyers. Now a SAT matter.
1516	\$ 3,036.00	Proposed Expansion Poultry Farm	Final notice sent. Planning has followed up. Company states will pay. Have changed name on invoice to Company involved, not the Planning Group.
1024	\$ 8,250.00	Contribution towards Cricket Wicket	Community services following up.
1658	\$ 1,740.00	Oval Hire	Community services following up.
1789	\$ 1,020.00	Recovery of Costs - Illegally Dumped Waste	Final Notice sent.
1809	\$ 20,000.00	Construction Bond	Infrastructure to follow up. Final notice has been sent.
1762	\$ 1,322.75	Hall Hire	Community Services to follow up.
1333	\$ 12,394.99	Developer Contribution	The Glades Village Centre. Payment Plan Deferred due to COVID19.
490	\$ 4,203.53	Utility Charges	New details for submission of invoices. Emailed Invoices again.
1192	\$ 5,888.15	Hall Hire	Infrastructure Services to follow up.
1549	\$ 3,184.05	Hall Hire	Infrastructure Services to follow up.
11025	\$ 7,532.90	Hall Hire	Infrastructure Services to follow up.
879	\$ 1,363.00	Recovery of costs for installation of Firebreaks	Fire and Emergency to follow up
927	\$ 9,858.20	Recovery of Costs - Education	Human Resources to Follow Up
1803	\$ 1,009.12	Hall Hire	Infrastructure Services to follow up.

SHIRE OF SERPENTINE JARRAHDALE

SCHEDULE OF INVESTMENTS

Portfolio by Institution	Funds Invested	% of Portfolio	Acceptable Limit
ANZ	4,611,138.63	24.87%	45%
Bendigo Bank	580,263.01	3.13%	20%
Byford & Districts Community Development Services Ltd	10,000.00	0.05%	45%
NAB	6,168,620.13	33.27%	45%
Westpac	7,160,413.85	38.62%	45%
Peel Infrastructure Holdings Pty Ltd	25.00	0.00%	N/A
Telstra Ltd	10,050.00	0.05%	35%
Total	18,540,510.62	100.00%	

Portfolio by Short Term Credit Rating	Funds Invested	% of Portfolio	Acceptable Limit
A-1+	17,940,172.61	96.76%	100%
A-1	10,050.00	0.05%	100%
A-2	580,263.01	3.13%	60%
Unrated	\$10,025.00	0.05%	N/A
Total	18,540,510.62	100.00%	

