

Statement of Comprehensive Income
Period Ending 31 July 2019

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 July 2019	Year to Date		%	Annual Budget		
	Actual	Budget		Original	Current	Forecast
	\$	\$		\$	\$	\$
OPERATING INCOME						
Contributions						
Waste Education Contributions	10,274	10,211	1	122,532	122,532	122,532
	10,274	10,211	1	122,532	122,532	122,532
Fees and Charges						
Casual Tipping Fees	132,052	121,667	9	1,460,000	1,460,000	1,460,000
Sale of Scrap Metal	69,704	69,500	0	240,000	240,000	240,000
Disposal - City of Bunbury	36,344	42,957	(15)	515,482	515,482	515,482
Disposal - Shire of Harvey	38,713	27,500	41	330,000	330,000	330,000
Shire of Harvey Tip Passes	16,131	21,023	(23)	252,270	252,270	252,270
Recycle Shop Income	3,382	3,443	(2)	41,310	41,310	41,310
Mulch Sales	160	583	(73)	7,000	7,000	7,000
Cardboard/Plastic Recycling	-	2,083	(100)	25,000	25,000	25,000
Banksia Road Organics Tipping Fees	39,679	44,449	(11)	533,390	533,390	533,390
Banksia Road Sale of Compost	7,025	11,820	(41)	141,834	141,834	141,834
Income COB Support Staff	-	-	0	-	-	-
Supply/Collection of Hookbin Income	1,422	958	48	11,500	11,500	11,500
Waste Minimisation Income	6,596	6,686	(1)	80,236	80,236	80,236
	351,209	352,669	(0)	3,638,022	3,638,022	3,638,022
Interest Earnings						
Cash at Bank	764	430	78	26,889	26,889	26,889
Plant & Equipment Reserve	1,383	1,544	(10)	18,536	18,536	18,536
Site Rehab Post Closure Reserve	1,591	2,253	(29)	17,885	17,885	17,885
Stanley Rd Cell Environmental Protection anc	3,301	1,153	186	13,844	13,844	13,844
Organics Processing Reserve	304	1,718	(82)	20,615	20,615	20,615
	7,343	7,098	3	97,769	97,769	97,769
Other Revenue						
Fuel Tax Credits	8,906	6,120	46	73,440	73,440	73,440
Insurance Reimbursements	902	417	116	5,000	5,000	5,000
Misc Refunds & Reimbursements	-	167	(100)	2,000	2,000	2,000
Landfill Levy Income	18,788	8,333	125	100,000	100,000	100,000
	28,596	15,037	90	180,440	180,440	180,440
TOTAL OPERATING REVENUE	397,422	385,015	3	4,038,763	4,038,763	4,038,763
OPERATING EXPENDITURE						
Employee Costs						
Administration	(33,053)	(32,917)	(0)	(400,155)	(400,155)	(400,155)
Waste Education Operations	(9,761)	(10,706)	9	(123,633)	(123,633)	(123,633)
Gatehouse	(11,590)	(12,183)	5	(140,250)	(140,250)	(140,250)
Site Cleanup (Litter & Weed Control)	(2,819)	(2,906)	3	(33,464)	(33,464)	(33,464)
Waste Transfer Station	(25,906)	(31,456)	18	(361,974)	(361,974)	(361,974)
Earthworks Operations	(16,936)	(18,597)	9	(214,503)	(214,503)	(214,503)
Site rehabilitation	(12,403)	(10,018)	(24)	(115,185)	(115,185)	(115,185)
Recycling Operations	(6,936)	(3,970)	(75)	(45,691)	(45,691)	(45,691)
Skip Bin Recycling Operations	(9,907)	(7,043)	(41)	(81,091)	(81,091)	(81,091)
Organics Expenditure	(20,496)	(15,672)	(31)	(180,696)	(180,696)	(180,696)
	(149,809)	(145,468)	(3)	(1,696,642)	(1,696,642)	(1,696,642)

Statement of Comprehensive Income
Period Ending 31 July 2019

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 July 2019	Year to Date		%	Annual Budget		
	Actual	Budget		Original	Current	Forecast
	\$	\$		\$	\$	\$
OPERATING EXPENDITURE (continued)						
Materials and Contracts						
Members of Council	(92)	(267)	66	(3,200)	(3,200)	(3,200)
Accounting/Professional Fees (CoB/Other)	(9,922)	(10,019)	1	(120,226)	(120,226)	(120,226)
General Administration Other	(2,049)	(6,755)	70	(81,038)	(81,038)	(81,038)
Waste Education Operations	(348)	(1,337)	74	(16,044)	(16,044)	(16,044)
Technical Services	-	-	0	(54,000)	(54,000)	(54,000)
Site Cleanup (Litter & Weed Control)	-	-	0	(4,327)	(4,327)	(4,327)
Organics Expenditure	(7,986)	(13,481)	41	(161,772)	(161,772)	(161,772)
Recycling Operations (Cardboard/Other)	(3,187)	(619)	(415)	(7,427)	(7,427)	(7,427)
Skip Bin Recycling Operations	-	-	0	(96,894)	(96,894)	(96,894)
Waste Transfer Station	(4,666)	(9,271)	50	(111,259)	(111,259)	(111,259)
Earthworks Operations	(6,538)	(11,111)	41	(133,329)	(133,329)	(133,329)
Monitoring Bores	-	-	0	(82,000)	(82,000)	(82,000)
Site Rehabilitation	(40,940)	(38,914)	(5)	(866,573)	(866,573)	(866,573)
Greenwaste Recycling Operations	-	-	0	(3,906)	(3,906)	(3,906)
Electronic Waste Recycling	(193)	(915)	79	(10,983)	(10,983)	(10,983)
Other (Site Survey, General Mntce, etc)	(5,511)	(2,116)	(160)	(25,378)	(25,378)	(25,378)
	<u>(81,430)</u>	<u>(94,805)</u>	14	<u>(1,778,356)</u>	<u>(1,778,356)</u>	<u>(1,778,356)</u>
Utility Charges	-	-	0	(11,109)	(11,109)	(11,109)
Insurance	(19,330)	(17,971)	(8)	(60,505)	(60,505)	(60,505)
Depreciation						
Buildings	(3,435)	(3,435)	0	(41,236)	(41,236)	(41,236)
Vehicles, Plant & Equipment	(40,141)	(40,141)	0	(510,771)	(510,771)	(510,771)
Furniture & Equipment	(300)	(300)	0	(3,847)	(3,847)	(3,847)
Infrastructure	(3,882)	(3,882)	0	(46,582)	(46,582)	(46,582)
	<u>(47,758)</u>	<u>(47,758)</u>	0	<u>(602,436)</u>	<u>(602,436)</u>	<u>(602,436)</u>
Other Expenditure						
Landfill Levy	(16,759)	(7,667)	(119)	(92,000)	(92,000)	(92,000)
Landfill Licence	-	-	0	(13,104)	(13,104)	(13,104)
City of Bunbury Tonnage Rebate	(7,712)	(8,168)	6	(98,021)	(98,021)	(98,021)
Shire of Harvey Tonnage Rebate	(8,115)	(6,250)	(30)	(75,000)	(75,000)	(75,000)
Bad Debts Expense	-	-	-	-	-	-
Other	(1,295)	(7,857)	84	(34,516)	(34,516)	(34,516)
	<u>(33,882)</u>	<u>(29,942)</u>	(13)	<u>(312,641)</u>	<u>(312,641)</u>	<u>(312,641)</u>
TOTAL OPERATING EXPENDITURE	<u>(332,209)</u>	<u>(335,944)</u>	1	<u>(4,461,689)</u>	<u>(4,461,689)</u>	<u>(4,461,689)</u>
OPERATING SURPLUS or (DEFICIT)	65,213	49,071	33	<u>(422,926)</u>	<u>(422,926)</u>	<u>(422,926)</u>
Non Operating Income						
Grants and Contributions for the Development of Assets						
Grant Funding - Organics	-	-	0	3,400,000	3,400,000	3,400,000
Sale or Disposal of Assets						
Profit on Sale of Vehicles	-	-	0	-	-	-
Loss on Sale of Vehicles	-	-	0	(6,357)	(6,357)	(6,357)
Total Non Operating Income	-	-	0	3,393,643	3,393,643	3,393,643
Other Comprehensive Income	-	-	0	-	-	-
TOTAL COMPREHENSIVE INCOME	65,213	49,071	33	<u>2,970,717</u>	<u>2,970,717</u>	<u>2,970,717</u>

Banksia Road Operations
Period Ending 31 July 2019

Bunbury-Harvey Regional Council	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Current	Forecast
Banksia Road Operations	\$	\$	%	\$	\$	\$
Period Ending 31 July 2019						

Banksia Road Operations (included in Statement of Comprehensive Income)

OPERATING INCOME

Fees and Charges

Banksia Road Organics Tipping Fees	39,679	44,449	(11)	533,390	533,390	533,390
Banksia Road Sale of Compost	7,025	11,820	(41)	141,834	141,834	141,834
Stanley Rd Compost / Mulch Sales	160	583	(73)	7,000	7,000	7,000
Supply/Collection of Hookbin Income	1,422	958	48	11,500	11,500	11,500
TOTAL OPERATING REVENUE	48,287	57,810	(16)	693,724	693,724	693,724

OPERATING EXPENDITURE

Employee Costs

Organics Expenditure	(20,496)	(15,672)	(31)	(180,696)	(180,696)	(180,696)
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Materials and Contracts

Organics Expenditure	(7,986)	(13,481)	41	(161,772)	(161,772)	(161,772)
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Depreciation

Vehicles, Plant & Equipment	(10,051)	(10,051)	0	(120,612)	(120,612)	(120,612)
Furniture & Equipment	(139)	(139)	0	(1,668)	(1,668)	(1,668)
Infrastructure	(1,328)	(1,328)	0	(15,939)	(15,939)	(15,939)
	(11,518)	(11,518)	0	(138,219)	(138,218)	(138,219)

TOTAL OPERATING EXPENDITURE	(40,000)	(40,671)	(2)	(480,687)	(480,686)	(480,687)
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OPERATING SURPLUS or (DEFICIT)	8,286	17,139	52	213,037	213,038	213,037
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Note:

17 tonnes of Compost at a production cost of \$246 was transferred from Banksia Road to Stanley Road for site rehabilitation for the period ending 31 July 2019.

Statement of Financial Activity by Nature and Type
Period Ending 31 July 2019

Bunbury-Harvey Regional Council	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Current	Forecast
Statement of Financial Activity Period Ending 31 July 2019	\$	\$		\$	\$	\$
OPERATING						
Revenues by Nature and Type						
Contributions	10,274	10,211	1	122,532	122,532	122,532
Fees and Charges	351,209	352,669	(0)	3,638,022	3,638,022	3,638,022
Interest Earnings	7,343	7,098	3	97,769	97,769	97,769
Other Revenue	28,596	15,037	90	180,440	180,440	180,440
	397,422	385,015	3	4,038,763	4,038,763	4,038,763
Expenses by Nature and Type						
Employee Costs	(149,809)	(145,468)	(3)	(1,696,642)	(1,696,642)	(1,696,642)
Materials and Contracts	(81,430)	(94,805)	14	(1,778,356)	(1,778,356)	(1,778,356)
Utility Charges	-	-	0	(11,109)	(11,109)	(11,109)
Other Expenditure	(33,882)	(29,942)	(13)	(312,641)	(312,641)	(312,641)
Insurance	(19,330)	(17,971)	(8)	(60,505)	(60,505)	(60,505)
Depreciation	(47,758)	(47,758)	0	(602,436)	(602,436)	(602,436)
	(332,209)	(335,944)	1	(4,461,689)	(4,461,689)	(4,461,690)
NET OPERATING RESULT	65,213	49,071	33	(422,926)	(422,926)	(422,926)
Capital Income						
Capital Grants, Subsidies/Contributions	-	-	0	3,400,000	3,400,000	3,400,000
	-	-	0	3,400,000	3,400,000	3,400,000
Capital Expenditure						
Land and Buildings	-	-	0	(827,000)	(827,000)	(827,000)
Furniture & Equipment	-	-	0	-	-	-
Plant & Equipment	-	-	0	(142,000)	(142,000)	(142,000)
Stanley Road Infrastructure	-	-	0	(45,000)	(45,000)	(45,000)
Organics Processing Infrastructure	-	-	0	(4,500,125)	(4,500,125)	(4,500,125)
	-	-	0	(5,514,125)	(5,514,125)	(5,514,125)
Adjustments for Non-Cash Expenditure / (Revenue)						
Depreciation on Assets	47,758	47,758	0	602,436	602,436	602,436
	47,758	47,758	0	602,436	602,436	602,436
Financial Transfers						
Proceeds from Sale of Assets	-	-	0	55,000	55,000	55,000
Transfers from Reserves	-	-	0	2,839,421	2,839,421	2,839,421
Movement in employee provisions	-	-	0	1,035	1,035	1,035
	-	-	0	2,895,456	2,895,456	2,895,456
Expenditure						
Transfers to Reserves	(8,201)	(8,201)	0	(1,153,122)	(1,153,122)	(1,153,122)
	(8,201)	(8,201)	0	(1,153,122)	(1,153,122)	(1,153,122)
Add: Net Current Assets July 1 B/fwd	586,304	345,131		345,131	345,131	345,131
Less: Net Current Asset Year to Date	691,073	433,759		152,853	152,853	152,853
Control = 0	0	0		0	0	0

Capital Works Expenditure Summary
Period Ending 31 July 2019

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 31 July 2019	Year to Date		%	Annual Budget		
	Actual \$	Budget \$		Original \$	Current \$	Forecast \$
CAPITAL WORKS IN PROGRESS						
<u>Site Administration</u>						
New Administration Building	-	-	0	(277,000)	(277,000)	(277,000)
	-	-	0	(277,000)	(277,000)	(277,000)
<u>Gatehouse / Site Operations</u>						
Toyota Hilux SR5 4 x 4 DSL D/C			0	(52,000)	(52,000)	(52,000)
John Deere 326E Skid Steer Loader			0	(90,000)	(90,000)	(90,000)
Stanley Road - Plant Compound			0	(45,000)	(45,000)	(45,000)
Environmental Offset Land			0	(550,000)	(550,000)	(550,000)
	-	-	0	(737,000)	(737,000)	(737,000)
<u>Organics Processing Facility</u>						
Roads - internal access 6m width			0	(182,696)	(182,696)	(182,696)
Utilities Connection (Power)			0	(121,797)	(121,797)	(121,797)
Excavate to Sub Base			0	(172,952)	(172,952)	(172,952)
Fill 300mm thick hard stand			0	(214,439)	(214,439)	(214,439)
Supply and install 1.5mm (min) Textured LLDPE Low Permeability Cap			0	(167,471)	(167,471)	(167,471)
Sub-surface drainage, supply and install geonet			0	(158,489)	(158,489)	(158,489)
Leachate Pond			0	(82,061)	(82,061)	(82,061)
Concrete precast pipes with protective mesh			0	(47,958)	(47,958)	(47,958)
Leachate Pump			0	(20,807)	(20,807)	(20,807)
Mini Excavator with Grab			0	(137,022)	(137,022)	(137,022)
Software and Automation			0	(177,621)	(177,621)	(177,621)
Compost Building (6 x tunnel, receival shed, bio filter, tanks, office)			0	(2,740,436)	(2,740,436)	(2,740,436)
Extend power cables to leachate extraction and aerators			0	(24,359)	(24,359)	(24,359)
Bunker for finished compost			0	(81,198)	(81,198)	(81,198)
Supply and install security fencing around facility			0	(170,820)	(170,820)	(170,820)
	-	-	0	(4,500,125)	(4,500,125)	(4,500,125)
TOTAL CAPITAL EXPENDITURE	-	-	-	(5,514,125)	(5,514,125)	(5,514,125)
CAPITAL REVENUE						
<u>Gatehouse / Site Operations</u>						
Toyota Hilux SR5 4 x 4 DSL D/C	-	-	0	30,000	30,000	30,000
John Deere 326E Skid Steer Loader	-	-	0	25,000	25,000	25,000
	-	-	0	55,000	55,000	55,000
TOTAL CAPITAL REVENUE	-	-	0	55,000	55,000	55,000

Statement of Financial Position
Period Ending 31 July 2019

Bunbury-Harvey Regional Council Statement of Financial Position Period Ending 31 July 2019	Actual	Budget		
	Year to Date	Original	Current	Forecast
	\$	\$	\$	\$
Current Assets				
Cash & Cash Equivalents	4,106,187	2,274,689	2,274,689	2,274,689
Trade & Other Receivables	370,895	300,000	300,000	300,000
Prepayments	3,940	-	-	-
Inventories	8,116	2,000	2,000	2,000
	4,489,138	2,576,689	2,576,689	2,576,689
Non Current Assets				
Property, Plant & Equipment	4,109,502	7,519,896	7,519,896	7,519,896
Infrastructure	1,058,419	2,442,454	2,442,454	2,442,454
Work In Progress	-	-	-	-
	5,167,922	9,962,351	9,962,351	9,962,351
Current Liabilities				
Trade & Other Payables	118,735	209,569	209,569	209,569
Provisions	260,654	291,163	291,163	291,163
	379,389	500,732	500,732	500,732
Non Current Liabilities				
Long Service Leave Provision	33,935	42,434	42,434	42,434
	33,935	42,434	42,434	42,434
Net Assets	9,243,736	11,995,873	11,995,873	11,995,873
Equity				
Accumulated Surplus	5,254,765	9,502,473	9,502,473	9,502,473
Reserves	3,418,675	1,923,104	1,923,104	1,923,104
Revaluation Surplus	570,296	570,296	570,296	570,296
	9,243,736	11,995,873	11,995,873	11,995,873

Note:

The total of non-current assets above includes the following amounts which have been invested in the Organics Processing Facility.

Property, Plant & Equipment	786,635	674,545	670,301	674,545
Infrastructure	280,847	266,236	260,138	266,236
	1,067,482	940,781	930,439	940,781

Statement of Net Current Assets
Period Ending 31 July 2019

Bunbury-Harvey Regional Council	1 July 2019	2019/20	Annual Budget		
	Opening \$	Actual \$	Original \$	Current \$	Forecast \$

Composition of Estimated Net Current Asset Position

CURRENT ASSETS

Cash - Unrestricted	539,045	687,511	351,585	351,585	351,585
Cash - Restricted	3,410,474	3,418,675	1,923,048	1,923,048	1,923,048
Trade & Other Receivables	352,490	370,895	300,000	300,000	300,000
Prepayments	5,910	3,940	-	-	-
Inventories	8,116	8,116	2,000	2,000	2,000
	<u>4,316,035</u>	<u>4,489,138</u>	<u>2,576,633</u>	<u>2,576,633</u>	<u>2,576,633</u>

LESS: CURRENT LIABILITIES

Trade & Other Payables	48,427	118,735	209,569	209,569	209,569
Short Term Provisions	270,830	260,654	291,163	291,163	291,163
	<u>319,258</u>	<u>379,389</u>	<u>500,732</u>	<u>500,732</u>	<u>500,732</u>

NET CURRENT ASSETS

3,996,777 4,109,749 2,075,901 2,075,901 2,075,901

ADJUSTMENTS

Less

Cash - Reserves - Restricted	(3,410,474)	(3,418,675)	(1,923,048)	(1,923,048)	(1,923,048)
	<u>(3,410,474)</u>	<u>(3,418,675)</u>	<u>(1,923,048)</u>	<u>(1,923,048)</u>	<u>(1,923,048)</u>

NET CURRENT ASSET POSITION

586,304 691,073 152,853 152,853 152,853

**Fees & Charges Summary
Period Ending 31 July 2019**

				2018/19
Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	YTD Actual	YTD Budget	YTD Actual
CITY OF BUNBURY - DISPOSALS				
<u>Tonnage</u>				
Co-mingled Waste	679	679		671
Greenwaste	1	1		-
Rubble/Special Burial	2	2		-
Clean Fill	192	192		136
Mattresses		-		-
Skip Bin Waste		-		-
No Charge	6	6		-
Total Tonnage	880	880		806
Total \$ before Rebate	36,344	36,344	42,957	35,854
<i>\$ per tonne co-mingled</i>	55	639		739
<i>\$ per tonne average</i>	41	41		
SHIRE OF HARVEY - DISPOSALS				
<u>Tonnage</u>				
Co-mingled Waste	714	714		715
Greenwaste	12	12		26
Rubble/Special Burial	22	22		35
Clean Fill	22	22		-
Mattresses		-		-
Skip Bin Waste	1	1		-
No Charge		-		-
Total Tonnage	772	772		776
Total \$ before Rebate	38,713	38,713	27,500	40,319
<i>\$ per tonne co-mingled</i>	55	630		683
<i>\$ per tonne average</i>	50	50		52
SHIRE OF HARVEY - TIP PASSES				
Total Tonnage (average 0.408 tonne per load)	358	358		392
Total \$	16,131	16,131	21,023	17,666
<i>\$ per tonne</i>	45	45		45
GENERAL PUBLIC TONNAGE				
Other	4,467	4,467		4,502
Total Tonnage	6,477	6,477		6,477
Total \$	132,052	132,052	121,667	112,115
<i>\$ per tonne</i>	20	20		17
BANKSIA ROAD				
Organic Waste	1,057	1,057		808
Compost/Mulch	366	366		521
Greenwaste	22	22		15
Organic Waste Total Tonnage	1,445	1,445		1,344
Total \$	46,705	46,705	56,269	48,068
<i>\$ per tonne average</i>	32	32		36
Hookbin Hire	1,422	1,422	958	710
Waste Minimisation Income	6,596	6,596	6,686	7,154
Scrap Metal/Recycling/Mulch	73,245	73,245	75,609	4,900
TOTAL FEES AND CHARGES	351,209	351,209	352,669	266,786

Bunbury-Harvey Regional Council
Aged Debtors Report
Period Ending 31 July 2019

No. of Clients	\$ Balance	\$ Current	\$ 30+	\$ 60+	\$ 90+
71 TOTALS	357,276	333,932	10,417	4,526	8,400
	357,276	333,932	10,417	4,526	8,400
<i>Percentages</i>	<i>100.00%</i>	<i>93.47%</i>	<i>2.92%</i>	<i>1.27%</i>	<i>2.35%</i>

Note 1: The 90 day plus balance is made up as follows:

- Debtor:
1. Rural Rubbish and Recycling
 2. Fiore Contractors
 3. Sidham

Balance as at 31/07/2019	Paid/Adjusted in August	Balance as at 21/08/2019
4,010	-	4,010
3,934	-	3,934
456	-	456
8,400	-	8,400