

Statement of Comprehensive Income
Period Ending 31 August 2019

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 August 2019	Year to Date		%	Annual Budget		
	Actual \$	Budget \$		Original \$	Current \$	Forecast \$
OPERATING INCOME						
Contributions						
Waste Education Contributions	20,547	20,422	1	122,532	122,532	122,532
	20,547	20,422	1	122,532	122,532	122,532
Fees and Charges						
Casual Tipping Fees	259,288	243,334	7	1,460,000	1,460,000	1,460,000
Sale of Scrap Metal	74,758	75,000	(0)	240,000	240,000	240,000
Disposal - City of Bunbury	70,490	63,214	12	515,482	515,482	515,482
Disposal - Shire of Harvey	67,456	55,000	23	330,000	330,000	330,000
Shire of Harvey Tip Passes	38,950	42,046	(7)	252,270	252,270	252,270
Recycle Shop Income	7,656	6,886	11	41,310	41,310	41,310
Mulch Sales	2,780	1,166	138	7,000	7,000	7,000
Cardboard/Plastic Recycling	-	4,166	(100)	25,000	25,000	25,000
Banksia Road Organics Tipping Fees	86,976	88,898	(2)	533,390	533,390	533,390
Banksia Road Sale of Compost	28,711	23,640	21	141,834	141,834	141,834
Supply/Collection of Hookbin Income	1,926	1,916	1	11,500	11,500	11,500
Waste Minimisation Income	12,943	13,372	(3)	80,236	80,236	80,236
	651,935	618,638	5	3,638,022	3,638,022	3,638,022
Interest Earnings						
Cash at Bank	1,431	860	66	26,889	26,889	26,889
Plant & Equipment Reserve	2,640	3,089	(15)	18,536	18,536	18,536
Site Rehab Post Closure Reserve	3,042	4,506	(32)	17,885	17,885	17,885
Stanley Rd Cell Environmental Protection and	6,972	2,307	202	13,844	13,844	13,844
Organics Processing Reserve	5,417	3,436	58	20,615	20,615	20,615
	19,502	14,198	37	97,769	97,769	97,769
Other Revenue						
Fuel Tax Credits	18,082	12,240	48	73,440	73,440	73,440
Insurance Reimbursements	902	834	8	5,000	5,000	5,000
Misc Refunds & Reimbursements	-	-	0	2,000	2,000	2,000
Landfill Levy Income	32,651	16,666	96	100,000	100,000	100,000
	51,635	29,740	74	180,440	180,440	180,440
TOTAL OPERATING REVENUE	743,618	682,998	9	4,038,763	4,038,763	4,038,763
OPERATING EXPENDITURE						
Employee Costs						
Administration	(54,703)	(60,870)	10	(400,155)	(400,155)	(400,155)
Waste Education Operations	(19,001)	(19,797)	4	(123,633)	(123,633)	(123,633)
Gatehouse	(25,033)	(22,489)	(11)	(140,250)	(140,250)	(140,250)
Site Cleanup (Litter & Weed Control)	(5,223)	(5,365)	3	(33,464)	(33,464)	(33,464)
Waste Transfer Station	(47,041)	(58,051)	19	(361,974)	(361,974)	(361,974)
Earthworks Operations	(26,688)	(34,365)	22	(214,503)	(214,503)	(214,503)
Site rehabilitation	(23,554)	(18,480)	(27)	(115,185)	(115,185)	(115,185)
Recycling Operations	(11,330)	(7,326)	(55)	(45,691)	(45,691)	(45,691)
Skip Bin Recycling Operations	(18,407)	(13,002)	(42)	(81,091)	(81,091)	(81,091)
Organics Expenditure	(28,941)	(28,953)	0	(180,696)	(180,696)	(180,696)
	(259,922)	(268,698)	3	(1,696,642)	(1,696,642)	(1,696,642)

Statement of Comprehensive Income
Period Ending 31 August 2019

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 August 2019	Year to Date		%	Annual Budget		
	Actual	Budget		Original	Current	Forecast
	\$	\$		\$	\$	\$
OPERATING EXPENDITURE (continued)						
Materials and Contracts						
Members of Council	(92)	(534)	83	(3,200)	(3,200)	(3,200)
Accounting/Professional Fees (CoB/Other)	(19,843)	(20,038)	1	(120,226)	(120,226)	(120,226)
General Administration Other	(6,792)	(13,510)	50	(81,038)	(81,038)	(81,038)
Waste Education Operations	(2,775)	(2,674)	(4)	(16,044)	(16,044)	(16,044)
Technical Services	(5,026)	(5,030)	0	(54,000)	(54,000)	(54,000)
Site Cleanup (Litter & Weed Control)	-	-	0	(4,327)	(4,327)	(4,327)
Organics Expenditure	(16,814)	(26,962)	38	(161,772)	(161,772)	(161,772)
Recycling Operations (Cardboard/Other)	(8,313)	(1,238)	(571)	(7,427)	(7,427)	(7,427)
Skip Bin Recycling Operations	(2,022)	(8,075)	75	(96,894)	(96,894)	(96,894)
Waste Transfer Station	(16,410)	(18,542)	11	(111,259)	(111,259)	(111,259)
Earthworks Operations	(25,325)	(22,222)	(14)	(133,329)	(133,329)	(133,329)
Monitoring Bores	-	-	0	(82,000)	(82,000)	(82,000)
Site Rehabilitation	(134,008)	(144,428)	7	(866,573)	(866,573)	(866,573)
Greenwaste Recycling Operations	-	-	0	(3,906)	(3,906)	(3,906)
Electronic Waste Recycling	(555)	(1,830)	70	(10,983)	(10,983)	(10,983)
Other (Site Survey, General Mntce, etc)	(8,928)	(6,366)	(40)	(25,378)	(25,378)	(25,378)
	(246,904)	(271,449)	9	(1,778,356)	(1,778,356)	(1,778,356)
Utility Charges	-	-	0	(11,109)	(11,109)	(11,109)
Insurance	(19,871)	(19,389)	(2)	(60,505)	(60,505)	(60,505)
Depreciation						
Buildings	(6,870)	(6,870)	0	(41,236)	(41,236)	(41,236)
Vehicles, Plant & Equipment	(80,282)	(80,282)	0	(510,771)	(510,771)	(510,771)
Furniture & Equipment	(600)	(600)	0	(3,847)	(3,847)	(3,847)
Infrastructure	(7,764)	(7,764)	0	(46,582)	(46,582)	(46,582)
	(95,516)	(95,516)	0	(602,436)	(602,436)	(602,436)
Other Expenditure						
Landfill Levy	(30,815)	(15,334)	(101)	(92,000)	(92,000)	(92,000)
Landfill Licence	-	-	0	(13,104)	(13,104)	(13,104)
City of Bunbury Tonnage Rebate	(14,922)	(16,336)	9	(98,021)	(98,021)	(98,021)
Shire of Harvey Tonnage Rebate	(13,986)	(12,500)	(12)	(75,000)	(75,000)	(75,000)
Other	(1,295)	(8,814)	85	(34,516)	(34,516)	(34,516)
	(61,018)	(52,984)	(15)	(312,641)	(312,641)	(312,641)
TOTAL OPERATING EXPENDITURE	(683,231)	(708,036)	4	(4,461,689)	(4,461,689)	(4,461,689)
OPERATING SURPLUS or (DEFICIT)	60,388	(25,038)	(341)	(422,926)	(422,926)	(422,926)
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	60,388	(25,038)	(341)	2,970,717	2,970,717	2,970,717

Banksia Road Operations
Period Ending 31 August 2019

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

Banksia Road Operations (included in Statement of Comprehensive Income)

OPERATING INCOME

Fees and Charges

Banksia Road Organics Tipping Fees	86,976	88,898	(2)	533,390	533,390	533,390
Banksia Road Sale of Compost	28,711	23,640	21	141,834	141,834	141,834
Stanley Rd Compost / Mulch Sales	2,780	1,166	138	7,000	7,000	7,000
Supply/Collection of Hookbin Income	1,926	1,916	1	11,500	11,500	11,500
TOTAL OPERATING REVENUE	120,393	115,620	4	693,724	693,724	693,724

OPERATING EXPENDITURE

Employee Costs

Organics Expenditure	(28,941)	(28,953)	0	(180,696)	(180,696)	(180,696)
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Materials and Contracts

Organics Expenditure	(16,814)	(26,962)	38	(161,772)	(161,772)	(161,772)
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Depreciation

Vehicles, Plant & Equipment	(20,102)	(20,102)	0	(120,612)	(120,612)	(120,612)
Furniture & Equipment	(278)	(278)	0	(1,668)	(1,668)	(1,668)
Infrastructure	(2,656)	(2,656)	0	(15,939)	(15,939)	(15,939)
	(23,036)	(23,036)	0	(138,219)	(138,218)	(138,219)

TOTAL OPERATING EXPENDITURE	(68,791)	(78,951)	(13)	(480,687)	(480,686)	(480,687)
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OPERATING SURPLUS or (DEFICIT)	51,602	36,669	(41)	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.
- 7 tonnes of cardboard was transferred to Banksia Road from Stanley Road during August 2019.

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

Bunbury-Harvey Regional Council	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Current	Forecast
Statement of Financial Activity Period Ending 31 August 2019	\$	\$		\$	\$	\$
OPERATING						
Revenues by Nature and Type						
Contributions	20,547	20,422	1	122,532	122,532	122,532
Fees and Charges	651,935	618,638	5	3,638,022	3,638,022	3,638,022
Interest Earnings	19,502	14,198	37	97,769	97,769	97,769
Other Revenue	51,635	29,740	74	180,440	180,440	180,440
	743,618	682,998	9	4,038,763	4,038,763	4,038,763
Expenses by Nature and Type						
Employee Costs	(259,922)	(268,698)	3	(1,696,642)	(1,696,642)	(1,696,642)
Materials and Contracts	(246,904)	(271,449)	9	(1,778,356)	(1,778,356)	(1,778,356)
Utility Charges	-	-	0	(11,109)	(11,109)	(11,109)
Other Expenditure	(61,018)	(52,984)	(15)	(312,641)	(312,641)	(312,641)
Insurance	(19,871)	(19,389)	(2)	(60,505)	(60,505)	(60,505)
Depreciation	(95,516)	(95,516)	0	(602,436)	(602,436)	(602,436)
	(683,231)	(708,036)	4	(4,461,689)	(4,461,689)	(4,461,690)
NET OPERATING RESULT	60,388	(25,038)	(341)	(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	95,516	95,516	0	602,436	602,436	602,436
	95,516	95,516	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	(21,005)	(21,000)	0	(1,153,122)	(1,153,122)	(1,153,122)
	(21,005)	(21,000)	0	(1,153,122)	(1,153,122)	(1,153,122)
Add: Net Current Assets July 1 B/fwd	542,931	345,131		345,131	345,131	345,131
Less: Net Current Asset Year to Date	677,829	394,609		152,853	152,853	152,853
Control = 0	0	0		0	0	0

Capital Works Expenditure Summary
Period Ending 31 August 2019

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 31 August 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 August 2019

Bunbury-Harvey Regional Council Statement of Financial Position Period Ending 31 August 2019	Actual	Budget		
	Year to Date	Original	Current	Forecast
	\$	\$	\$	\$
Current Assets				
Cash & Cash Equivalents	4,143,727	2,274,689	2,274,689	2,274,689
Trade & Other Receivables	393,736	300,000	300,000	300,000
Prepayments	1,970	-	-	-
Inventories	8,116	2,000	2,000	2,000
	4,547,549	2,576,689	2,576,689	2,576,689
Non Current Assets				
Property, Plant & Equipment	4,063,159	7,519,896	7,519,896	7,519,896
Infrastructure	1,054,537	2,442,454	2,442,454	2,442,454
Work In Progress	-	-	-	-
	5,117,697	9,962,351	9,962,351	9,962,351
Current Liabilities				
Trade & Other Payables	139,035	209,569	209,569	209,569
Provisions	299,205	291,163	291,163	291,163
	438,240	500,732	500,732	500,732
Non Current Liabilities				
Long Service Leave Provision	6,654	42,434	42,434	42,434
	6,654	42,434	42,434	42,434
Net Assets	9,220,352	11,995,873	11,995,873	11,995,873
Equity				
Accumulated Surplus	5,218,577	9,502,473	9,502,473	9,502,473
Reserves	3,431,479	1,923,104	1,923,104	1,923,104
Revaluation Surplus	570,296	570,296	570,296	570,296
	9,220,352	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	776,445	674,545	670,301	674,545
Infrastructure	279,519	266,236	260,138	266,236
	1,055,964	940,781	930,439	940,781

Statement of Net Current Assets
Period Ending 31 August 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	712,248	351,585	351,585	351,585
Cash - Restricted	3,410,474	3,431,479	1,923,104	1,923,104	1,923,104
Trade & Other Receivables	352,490	393,735	300,000	300,000	300,000
Prepayments	5,910	1,970	-	-	-
Inventories	8,116	8,116	2,000	2,000	2,000
	<u>4,316,035</u>	<u>4,547,549</u>	<u>2,576,689</u>	<u>2,576,689</u>	<u>2,576,689</u>

LESS: CURRENT LIABILITIES

Trade & Other Payables	48,427	139,035	209,569	209,569	209,569
Short Term Provisions	314,203	299,205	291,163	291,163	291,163
	<u>362,631</u>	<u>438,240</u>	<u>500,732</u>	<u>500,732</u>	<u>500,732</u>

NET CURRENT ASSETS

3,953,404 4,109,308 2,075,957 2,075,957 2,075,957

ADJUSTMENTS

Less					
Cash - Reserves - Restricted	(3,410,474)	(3,431,479)	(1,923,104)	(1,923,104)	(1,923,104)
	<u>(3,410,474)</u>	<u>(3,431,479)</u>	<u>(1,923,104)</u>	<u>(1,923,104)</u>	<u>(1,923,104)</u>

NET CURRENT ASSET POSITION

542,931 677,829 152,853 152,853 152,853

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

					2018/19
Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	YTD Actual	YTD Budget	YTD Actual
CITY OF BUNBURY - DISPOSALS					
<u>Tonnage</u>					
Co-mingled Waste	679	635	1,314		1,416
Greenwaste	1	2	3		2
Rubble/Special Burial	2	14	16		59
Clean Fill	192	90	282		111
Mattresses	-	-	-		-
Skip Bin Waste	-	1	1		-
No Charge	6	-	6		4
Total Tonnage	880	742	1,622		1,592
Total \$ before Rebate	36,344	34,146	70,490	63,214	75,625
<i>\$ per tonne co-mingled</i>	55	55	55		739
<i>\$ per tonne average</i>	41	46	43		47
SHIRE OF HARVEY - DISPOSALS					
<u>Tonnage</u>					
Co-mingled Waste	714	517	1,231		1,467
Greenwaste	12	15	27		78
Rubble/Special Burial	22	8	31		132
Clean Fill	22	21	42		150
Mattresses	-	-	-		-
Skip Bin Waste	1	-	1		-
No Charge	-	-	-		-
Total Tonnage	772	561	1,333		1,827
Total \$ before Rebate	38,713	28,743	67,456	55,000	80,369
<i>\$ per tonne co-mingled</i>	55	55	55		
<i>\$ per tonne average</i>	50	51	51		44
SHIRE OF HARVEY - TIP PASSES					
Total Tonnage (average 0.408 tonne per load)	358	503	861		720
Total \$	16,131	22,818	38,950	42,046	32,231
<i>\$ per tonne</i>	45	45	45		45
GENERAL PUBLIC TONNAGE					
<u>Other</u>	4,467	6,129	10,596		2,683
Total Tonnage	6,477	7,936	14,412		9,683
Total \$	132,052	127,236	259,288	243,334	260,482
<i>\$ per tonne</i>	20	16	18		27
BANKSIA ROAD					
Organic Waste	1,057	1,282	2,339		1,620
Compost/Mulch	366	156	522		472
Cardboard	-	7	7		-
Greenwaste	22	19	41		108
Organic Waste Total Tonnage	1,445	1,464	2,909		2,199
Total \$	46,705	68,983	115,687	112,538	55,570
<i>\$ per tonne average</i>	32	47	40		25
Hookbin Hire	1,422	504	1,926	1,916	1,445
Waste Minimisation Income	6,596	6,346	12,943	13,372	14,321
Scrap Metal/Recycling/Mulch	73,245	11,949	85,194	87,218	15,701
TOTAL FEES AND CHARGES	351,209	300,726	651,935	618,638	535,744

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

No. of Clients	\$ Balance	\$ Current	\$ 30+	\$ 60+	\$ 90+	
71	TOTALS	318,587	237,247	68,749	1,822	10,770
		318,587	237,247	68,749	1,822	10,770
	<i>Percentages</i>	<i>100.00%</i>	<i>74.47%</i>	<i>21.58%</i>	<i>0.57%</i>	<i>3.38%</i>

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

- Debtor:
1. Rural Rubbish and Recycling
 2. Fiore Contractors
 3. Sidham
 4. Quantum Filtration
 5. Other

Balance as at 31/08/2019	Paid/Adjusted in September	Balance as at 18/09/2019
4,010	-	4,010
6,014	-	6,014
456	-	456
271	-	271
19	19	-
10,770	19	10,751