

Statement of Comprehensive Income
Period Ending 31 July 2020

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 July 2020	Year to Date			Annual Budget		
	Actual \$	Budget \$	%	Original \$	Current \$	Forecast \$
OPERATING INCOME						
Contributions						
Waste Innovation Hub	-	-	0	300,000	300,000	300,000
South West Alliance BORR Project	131,365	100,000	31	100,000	100,000	131,365
Waste Education Contributions	-	-	0	23,622	23,622	23,622
	131,365	100,000	31	423,622	423,622	454,987
Fees and Charges						
Casual Tipping Fees	168,812	152,772	10	1,834,000	1,834,000	1,834,000
Sale of Scrap Metal	34,101	30,000	14	240,000	240,000	240,000
Disposal - City of Bunbury	37,950	40,173	(6)	482,268	482,268	482,268
Disposal - Shire of Harvey	30,558	25,450	20	305,525	305,525	305,525
Shire of Harvey Tip Passes	15,997	21,539	(26)	258,576	258,576	258,576
Recycle Shop Income	7,073	4,373	62	52,500	52,500	52,500
Mulch Sales	80	666	(88)	8,000	8,000	8,000
Road Building Material	-	-	0	360,000	360,000	360,000
Banksia Road Organics Tipping Fees	62,707	60,701	3	728,707	728,707	728,707
Banksia Road Sale of Compost	4,605	15,327	(70)	184,000	184,000	184,000
Supply/Collection of Hookbin Income	1,097	1,024	7	12,291	12,291	12,291
Waste Minimisation Income	6,597	7,150	(8)	85,838	85,838	85,838
	369,576	359,175	3	4,551,705	4,551,705	4,551,705
Interest Earnings						
Cash at Bank	629	655	(4)	7,163	7,163	7,163
Plant & Equipment Reserve	850	527	61	3,975	3,975	3,975
Site Rehab Post Closure Reserve	431	611	(29)	4,522	4,522	4,522
Stanley Rd Cell Environmental Protection and Lined Cell Construction Reserve	1,905	369	416	1,112	1,112	1,112
Organics Processing Reserve	1,132	791	43	4,795	4,795	4,795
	4,948	2,953	68	21,566	21,566	21,566
Other Revenue						
Fuel Tax Credits	7,799	6,164	27	74,000	74,000	74,000
Insurance Reimbursements	4,456	4,456	0	5,000	5,000	5,000
Payroll Contributions	9,563	9,500	1	38,000	38,000	38,000
Misc Refunds & Reimbursements	-	-	0	2,000	2,000	2,000
Container Deposit Scheme	-	-	0	500,000	500,000	500,000
Landfill Levy Income	18,420	18,151	1	217,900	217,900	217,900
	40,237	38,271	5	836,900	836,900	836,900
TOTAL OPERATING REVENUE	546,126	500,399	9	5,833,793	5,833,793	5,865,158
OPERATING EXPENDITURE						
Employee Costs						
Administration	(26,190)	(18,431)	(42)	(363,230)	(363,230)	(363,230)
Waste Education Operations	(5,103)	(4,077)	(25)	(78,943)	(78,943)	(78,943)
Gatehouse	(9,802)	(11,152)	12	(186,016)	(186,016)	(186,016)
Site Cleanup (Litter & Weed Control)	(2,292)	(2,354)	3	(42,813)	(42,813)	(42,813)
Waste Transfer Station	(25,410)	(26,669)	5	(485,184)	(485,184)	(485,184)
Earthworks Operations	(16,760)	(13,546)	(24)	(246,486)	(246,486)	(246,486)
Site Rehabilitation	(6,126)	(7,257)	16	(132,220)	(132,220)	(132,220)
Container Deposit Scheme	-	-	0	(492,513)	(492,513)	(492,513)
Skip Bin Recycling Operations	(3,361)	(5,990)	44	(109,018)	(109,018)	(109,018)
Organics Expenditure	(18,240)	(31,008)	41	(564,922)	(564,922)	(564,922)
	(113,283)	(120,484)	6	(2,701,346)	(2,701,346)	(2,701,346)

Statement of Comprehensive Income
Period Ending 31 July 2020

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 July 2020	Year to Date			Annual Budget		
	Actual \$	Budget \$	%	Original \$	Current \$	Forecast \$
OPERATING EXPENDITURE (continued)						
Materials and Contracts						
Members of Council	-	-	0	(3,300)	(3,300)	(3,300)
Accounting/Professional Fees (CoB/Other)	(10,269)	(10,269)	0	(61,616)	(61,616)	(61,616)
General Administration Other	(7,737)	(5,358)	(44)	(96,525)	(96,525)	(96,525)
Waste Education Operations	(615)	(1,321)	53	(15,867)	(15,867)	(15,867)
Technical Services	(6,030)	(6,030)	(0)	(98,000)	(98,000)	(98,000)
Site Cleanup (Litter & Weed Control)	-	-	0	(3,937)	(3,937)	(3,937)
Organics Expenditure	(15,708)	(26,732)	41	(209,046)	(209,046)	(209,046)
Recycling Operations (Cardboard/Other)	(44)	(94)	53	(7,604)	(7,604)	(7,604)
Skip Bin Recycling Operations	(850)	(2,388)	64	(83,941)	(83,941)	(83,941)
Waste Transfer Station	(3,078)	(3,880)	21	(112,607)	(112,607)	(112,607)
Earthworks Operations	(6,335)	(8,276)	23	(147,375)	(147,375)	(147,375)
Monitoring Bores	-	-	0	(84,050)	(84,050)	(84,050)
Site Rehabilitation	(2,104)	(3,356)	37	(1,000,676)	(1,000,676)	(1,000,676)
Waste Innovation Hub	(2,880)	(2,880)	(99)	(360,000)	(360,000)	(360,000)
Electronic Waste Recycling	(2,356)	(1,404)	(68)	(16,846)	(16,846)	(16,846)
Recycling Operations (BORR) project	(31,365)	(31,365)	(100)	(131,452)	(131,452)	(131,452)
Other (Site Survey, General Mntce, etc)	(2,795)	(1,741)	(61)	(56,691)	(56,691)	(56,691)
	(92,166)	(105,094)	12	(2,489,533)	(2,489,533)	(2,489,533)
Utility Charges	-	-	0	(35,476)	(35,476)	(35,476)
Insurance	-	-	0	(65,038)	(65,038)	(65,038)
Depreciation						
Buildings	(1,146)	(1,145)	0	(14,027)	(14,027)	(14,027)
Vehicles, Plant & Equipment	(38,221)	(38,214)	0	(576,314)	(576,314)	(576,314)
Furniture & Equipment	-	-	0	(23,705)	(23,705)	(23,705)
Infrastructure	(4,122)	(5,780)	29	(101,798)	(101,798)	(101,798)
	(43,489)	(45,139)	4	(715,844)	(715,844)	(715,844)
Other Expenditure						
Landfill Levy	(16,946)	(16,694)	(2)	(200,412)	(200,412)	(200,412)
Landfill Licence	-	-	0	(13,104)	(13,104)	(13,104)
City of Bunbury Tonnage Rebate	(7,937)	(7,941)	0	(95,331)	(95,331)	(95,331)
Shire of Harvey Tonnage Rebate	(5,140)	(5,012)	(3)	(60,173)	(60,173)	(60,173)
Other	(91)	(1,300)	93	(31,007)	(31,007)	(31,007)
	(30,114)	(30,947)	3	(400,027)	(400,027)	(400,027)
TOTAL OPERATING EXPENDITURE	(279,052)	(301,664)	7	(6,407,265)	(6,407,265)	(6,407,265)
OPERATING SURPLUS or (DEFICIT)	267,074	198,735	34	(573,471)	(573,471)	(542,107)
Non-Operating Income						
Grants and Contributions for the Development of Assets						
Grant Funding - Organics	-	-	0	4,400,000	4,400,000	4,400,000
Sale or Disposal of Assets						
Loss on Sale of Vehicles	-	-	0	(163,778)	(163,778)	(163,778)
Total Non Operating Income	-	-	0	4,236,222	4,236,222	4,236,222
Other Comprehensive Income	-	-	0	-	-	-
TOTAL COMPREHENSIVE INCOME	267,074	198,735	34	3,662,751	3,662,751	3,694,115

**Banksia Road Operations
Period Ending 31 July 2020**

Bunbury-Harvey Regional Council	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Current	Forecast
Banksia Road Operations Period Ending 31 July 2020	\$	\$		\$	\$	\$

Banksia Road Operations (included in Statement of Comprehensive Income)

OPERATING INCOME

Fees and Charges

Banksia Road Organics Tipping Fees	62,707	60,701	3	728,707	728,707	728,707
Banksia Road Sale of Compost	4,605	15,327	(70)	184,000	184,000	184,000
Stanley Rd Compost / Mulch Sales	80	666	(88)	8,000	8,000	8,000
Supply/Collection of Hookbin Income	1,097	1,024	7	12,291	12,291	12,291
TOTAL OPERATING REVENUE	68,489	77,718	(12)	932,998	932,998	932,998

OPERATING EXPENDITURE

Employee Costs

Organics Expenditure	(18,240)	(31,008)	41	(564,922)	(564,922)	(564,922)
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Materials and Contracts

Organics Expenditure	(15,708)	(26,732)	41	(209,046)	(209,046)	(209,046)
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Depreciation

Buildings	-	-		(24,579)	(24,579)	(24,579)
Vehicles, Plant & Equipment	(8,418)	(8,418)	0	(143,182)	(143,182)	(143,182)
Furniture & Equipment	-	-	0	(4,866)	(4,866)	(4,866)
Infrastructure	(1,313)	(2,802)	53	(33,632)	(33,632)	(33,632)
	(9,731)	(11,220)	13	(206,260)	(206,260)	(206,260)

TOTAL OPERATING EXPENDITURE	(43,679)	(68,960)	(37)	(980,227)	(980,227)	(980,227)
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OPERATING SURPLUS or (DEFICIT)	24,810	8,758	183	(47,229)	(47,229)	(47,229)
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Note:

147 tonnes of Compost and Greenwaste at a production cost of \$3,392 was transferred from Banksia Road to Stanley Road for site rehabilitation for the period ending 31 July 2020.

Statement of Financial Activity by Nature and Type
Period Ending 31 July 2020

Bunbury-Harvey Regional Council	Year to Date			Annual Budget		
	Actual	Budget		Original	Current	Forecast
Statement of Financial Activity Period Ending 31 July 2020	\$	\$	%	\$	\$	\$
OPERATING						
Revenues by Nature and Type						
Contributions	131,365	100,000	31	423,622	423,622	454,987
Fees and Charges	369,576	359,175	3	4,551,705	4,551,705	4,551,705
Interest Earnings	4,948	2,953	68	21,566	21,566	21,566
Other Revenue	40,237	38,271	5	836,900	836,900	836,900
	546,126	500,399	9	5,833,793	5,833,793	5,865,158
Expenses by Nature and Type						
Employee Costs	(113,283)	(120,484)	6	(2,701,346)	(2,701,346)	(2,701,346)
Materials and Contracts	(92,166)	(105,094)	12	(2,489,533)	(2,489,533)	(2,489,533)
Utility Charges	-	-	0	(35,476)	(35,476)	(35,476)
Other Expenditure	(30,114)	(30,947)	3	(400,027)	(400,027)	(400,027)
Insurance	-	-	0	(65,038)	(65,038)	(65,038)
Depreciation	(43,489)	(45,139)	4	(715,844)	(715,844)	(715,844)
	(279,052)	(301,664)	7	(6,407,265)	(6,407,265)	(6,407,265)
NET OPERATING RESULT	267,074	198,735	34	(573,471)	(573,471)	(542,107)
Capital Income						
Proceeds from Sale of Assets	-	-	0	136,000	136,000	136,000
Capital Grants, Subsidies/Contributi	-	-	0	4,400,000	4,400,000	4,400,000
	-	-	0	4,536,000	4,536,000	4,536,000
Capital Expenditure						
Land and Buildings	(142,765)	(142,765)	0	(283,212)	(283,212)	(283,212)
Furniture & Equipment	-	-	0	(352,200)	(352,200)	(352,200)
Plant & Equipment	-	-	0	(9,295)	(9,295)	(9,295)
Stanley Road Infrastructure	-	-	0	(909,480)	(909,480)	(909,480)
Organics Processing Facility	-	-	0	(5,763,330)	(5,763,330)	(5,763,330)
	(142,765)	(142,765)	0	(7,317,517)	(7,317,517)	(7,317,517)
Adjustments for Non-Cash Expenditure / (Revenue)						
Depreciation on Assets	43,489	45,139	4	715,844	715,844	715,844
	43,489	45,139	4	715,844	715,844	715,844
Financial Transfers						
Transfers from Reserves	-	-	0	3,325,273	3,325,273	3,325,273
Movement in employee provisions	-	-	0	201	201	201
	-	-	0	3,325,474	3,325,474	3,325,474
Expenditure						
Transfers to Reserves	(3,195)	(3,195)	0	(576,244)	(576,244)	(576,244)
	(3,195)	(3,195)	0	(576,244)	(576,244)	(576,244)
Add: Net Current Assets July 1 B/fwd	235,943	235,943		235,943	235,943	235,943
Less: Net Current Asset Year to Date	400,545	333,856		346,029	346,029	377,394
Control = 0	0	0		0	0	0

Capital Works Expenditure Summary
Period Ending 31 July 2020

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 31 July 2020	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Current	Forecast
	\$	\$		\$	\$	\$
CAPITAL WORKS IN PROGRESS						
<u>Site Administration</u>						
Sea Container -(Used) for record keeping	-	-	0	(6,200)	(6,200)	(6,200)
Stanley Road - Administration Complex	(142,765)	(142,765)	0	(243,212)	(243,212)	(243,212)
	(142,765)	(142,765)	0	(249,412)	(249,412)	(249,412)
<u>Gatehouse / Site Operations</u>						
Stanley Road - Plant Compound: Fencing, Hardstand, Production Bore	-	-	0	(45,000)	(45,000)	(45,000)
30 Tonne Dump Truck (Used)	-	-	0	(250,000)	(250,000)	(250,000)
4x2 Utility (Supervisor)	-	-	0	(33,000)	(33,000)	(33,000)
4x2 Utility (Waste Education)	-	-	0	(33,000)	(33,000)	(33,000)
Tray Back Truck (On Site Water) (Used)	-	-	0	(30,000)	(30,000)	(30,000)
					-	-
Container Deposit Scheme:					-	-
-Forklift	-	-	0	(40,000)	(40,000)	(40,000)
- Furniture & Equipment	-	-	0	(9,295)	(9,295)	(9,295)
- Infrastructure	-	-	0	(7,480)	(7,480)	(7,480)
Stanley Road - New Lined Cells	-	-	0	(857,000)	(857,000)	(857,000)
				(1,304,775)	(1,304,775)	(1,304,775)
<u>Organics Processing Facility</u>						
Wheel Loader				(280,000)	(280,000)	(280,000)
<u>New Stanley Road Organics Facility:</u>						
Roads - internal access 6m width	-	-	0	(182,696)	(182,696)	(182,695.70)
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	(417,470)	(417,470)	(417,470)
Sub-surface drainage, supply and install geonet	-	-	0	(141,694)	(141,694)	(141,694)
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	(2,990,436)	(2,990,436)	(2,990,436)
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)
Decontamination Facility	-	-	0	(500,000)	(500,000)	(500,000)
Supply and install security fencing around facility	-	-	0	(170,820)	(170,820)	(170,820)
				(5,763,330)	(5,763,330)	(5,763,330)
TOTAL CAPITAL EXPENDITURE	(142,765)	(142,765)	-	(7,317,517)	(7,317,517)	(7,317,517)

Statement of Financial Position
Period Ending 31 July 2020

Bunbury-Harvey Regional Council Statement of Financial Position Period Ending 31 July 2020	Actual	Budget		
	Year to Date	Original	Current	Forecast
	\$	\$	\$	\$
Current Assets				
Cash & Cash Equivalents	3,626,067	1,093,868	1,093,868	1,125,235
Trade and Other Receivables	464,478	300,000	300,000	300,000
Prepayments	-	-	-	-
Inventories	6,727	2,000	2,000	2,000
	4,097,272	1,395,868	1,395,868	1,427,235
Non Current Assets				
Property, Plant & Equipment	3,694,731	7,276,038	7,276,038	7,276,038
Infrastructure	1,003,780	3,998,045	3,998,045	3,998,045
Work In Progress	372,953	-	-	-
	5,071,464	11,274,083	11,274,083	11,274,083
Current Liabilities				
Trade and Other Payables	118,302	209,571	209,571	209,573
Provisions	351,814	365,882	365,882	365,882
	470,116	575,453	575,453	575,455
Non Current Liabilities				
Long Service Leave Provision	7,979	8,180	8,180	8,180
	7,979	8,180	8,180	8,180
Net Assets	8,690,642	12,086,318	12,086,318	12,117,683
Equity				
Accumulated Surplus	4,893,735	11,041,636	11,041,636	11,073,001
Reserves	3,226,611	474,386	474,386	474,386
Revaluation Surplus	570,296	570,296	570,296	570,296
	8,690,642	12,086,318	12,086,318	12,117,683

Note:

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

Property, Plant & Equipment	689,896	3,946,866	3,946,866	3,946,866
Infrastructure	247,572	2,407,919	2,407,919	2,407,919
	937,468	6,354,785	6,354,785	6,354,785

Statement of Net Current Assets
Period Ending 31 July 2020

Bunbury-Harvey Regional Council	1 July 2020	2020/21	Annual Budget		
	Opening \$	Actual \$	Original \$	Current \$	Forecast \$

Composition of Estimated Net Current Asset Position

CURRENT ASSETS

Cash - Unrestricted	489,905	399,456	619,482	619,482	650,849
Cash - Restricted	3,223,417	3,226,612	474,386	474,386	474,386
Trade & Other Receivables	514,287	464,477	300,000	300,000	300,000
Prepayments	-	-	-	-	-
Inventories	6,727	6,727	2,000	2,000	2,000
	<u>4,234,336</u>	<u>4,097,271</u>	<u>1,395,868</u>	<u>1,395,868</u>	<u>1,427,235</u>

LESS: CURRENT LIABILITIES

Trade and Other Payables	420,199	118,302	209,571	209,571	209,573
Short Term Provisions	354,778	351,813	365,882	365,882	365,882
	<u>774,976</u>	<u>470,115</u>	<u>575,453</u>	<u>575,453</u>	<u>575,455</u>

NET CURRENT ASSETS

3,459,359 3,627,156 820,415 820,415 851,780

ADJUSTMENTS

Less					
Cash - Reserves - Restricted	(3,223,417)	(3,226,612)	(474,386)	(474,386)	(474,386)
	<u>(3,223,417)</u>	<u>(3,226,612)</u>	<u>(474,386)</u>	<u>(474,386)</u>	<u>(474,386)</u>

NET CURRENT ASSET POSITION

235,943 400,545 346,029 346,029 377,394

**Fees & Charges Summary
Period Ending 31 July 2020**

				2019/20
Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	YTD Actual	YTD Budget	YTD Actual
CITY OF BUNBURY - DISPOSALS				
<u>Tonnage</u>				
Co-mingled Waste	699	699		679
Greenwaste/Woodwaste	14	14		1
Rubble/Special Burial	17	17		2
Clean Fill	71	71		192
Mattresses		-		-
Skip Bin Waste		-		-
Total Tonnage	800	800		880
Total \$ before Rebate	37,950	37,950	40,173	36,344
<i>\$ per tonne co-mingled</i>	55	55		639
<i>\$ per tonne average</i>	47	47		41
SHIRE OF HARVEY - DISPOSALS				
<u>Tonnage</u>				
Co-mingled Waste	487	487		714
Greenwaste/Woodwaste	151	151		12
Rubble/Special Burial	18	18		22
Clean Fill		-		22
Mattresses		-		-
Skip Bin Waste		-		1
Total Tonnage	657	657		772
Total \$ before Rebate	30,558	30,558	25,450	38,713
<i>\$ per tonne co-mingled</i>	52	52		630
<i>\$ per tonne average</i>	47	47		50
SHIRE OF HARVEY - TIP PASSES				
Total Tonnage (average 0.408 tonne per load)	340	340		358
Total \$	15,997	15,997	21,539	16,131
<i>\$ per tonne</i>	47	47		45
GENERAL PUBLIC TONNAGE				
Other	7,961	7,961		4,467
Total Tonnage	9,758	9,758		6,477
Total \$	168,812	168,812	152,772	132,052
<i>\$ per tonne</i>	17	17		20
BANKSIA ROAD				
Organic Waste	1,747	1,747		1,057
Capel FOGO	178	178		
Compost/Mulch	225	225		366
Cardboard		-		
Greenwaste		-		22
Organic Waste Total Tonnage	2,150	2,150		
Total \$	67,312	67,312	76,028	46,705
<i>\$ per tonne average</i>	31	31		32
Hookbin Hire	1,097	1,097	1,024	1,422
Waste Minimisation Income	6,597	6,597	7,150	6,596
Scrap Metal/Recycling/Mulch	41,254	41,254	35,039	73,245
TOTAL FEES AND CHARGES	369,576	369,576	359,175	351,209

Bunbury-Harvey Regional Council
Aged Debtors Report
Period Ending 31 July 2020

No. of Clients	\$ Balance	\$ Current	\$ 30+	\$ 60+	\$ 90+	
79	TOTALS	457,681	323,997	78,527	12,005	43,153
		457,681	323,997	78,527	12,005	43,153
	<i>Percentages</i>	100.00%	70.79%	17.16%	2.62%	9.43%

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

- Debtor:
1. Fiore Contractors *
 2. Anstee Earthmoving
 3. Rural Rubbish and Recycling

Balance as at 31/07/2020	Paid/Adjusted in August	Balance as at 27/08/2020
6,261	-	6,261
32,881	6,000	26,881
4,010	-	4,010
43,153	6,000	37,153

* It is proposed to write off the Fiore Contractors debt as per agenda item 11.3 and Appendix 9.