

Statement of Comprehensive Income
Period Ending 31 August 2020

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 August 2020	Year to Date		%	Annual Budget		
	Actual	Budget		Original	Current	Forecast
	\$	\$		\$	\$	\$
OPERATING INCOME						
Contributions						
Waste Innovation Hub	100,000	100,000	0	300,000	300,000	300,000
South West Alliance BORR Project	131,342	100,000	31	• 100,000	100,000	131,342
Waste Education Contributions	2,148	1,968	9	23,622	23,622	23,622
	233,490	201,968	16	423,622	423,622	454,964
Fees and Charges						
Casual Tipping Fees	326,303	305,544	7	1,834,000	1,834,000	1,834,000
Sale of Scrap Metal	35,954	30,000	20	240,000	240,000	240,000
Disposal - City of Bunbury	69,006	80,346	(14)	482,268	482,268	482,268
Disposal - Shire of Harvey	52,638	50,900	3	305,525	305,525	305,525
Shire of Harvey Tip Passes	39,091	43,078	(9)	258,576	258,576	258,576
Recycle Shop Income	13,755	8,746	57	52,500	52,500	52,500
Mulch Sales	260	1,332	(80)	8,000	8,000	8,000
Road Building Material	-	-	0	360,000	360,000	360,000
Banksia Road Organics Tipping Fees	123,520	121,402	2	728,707	728,707	728,707
Banksia Road Sale of Compost	11,304	30,654	(63)	• 184,000	184,000	184,000
Supply/Collection of Hookbin Income	1,815	2,048	(11)	12,291	12,291	12,291
Waste Minimisation Income	12,916	14,300	(10)	85,838	85,838	85,838
	686,560	688,350	(0)	4,551,705	4,551,705	4,551,705
Interest Earnings						
Cash at Bank	979	1,311	(25)	7,163	7,163	7,163
Plant & Equipment Reserve	1,327	1,054	26	3,975	3,975	3,975
Site Rehab Post Closure Reserve	805	1,224	(34)	4,522	4,522	4,522
Stanley Rd Cell Environmental Protection and Lined Cell Construction Reserve	1,746	738	137	1,112	1,112	1,112
Organics Processing Reserve	2,436	1,583	54	4,795	4,795	4,795
	7,292	5,910	23	21,566	21,566	21,566
Other Revenue						
Fuel Tax Credits	14,416	12,328	17	74,000	74,000	74,000
Insurance Reimbursements	4,456	4,456	0	5,000	5,000	5,000
Payroll Contributions	19,125	19,000	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	42,069	36,302	16	217,900	217,900	217,900
Bad Debts Recovered	-	-	0	-	-	-
	80,065	72,086	11	836,900	836,900	836,900
TOTAL OPERATING REVENUE	1,007,407	968,314	4	5,833,793	5,833,793	5,865,136
OPERATING EXPENDITURE						
Employee Costs						
Administration	(67,213)	(47,412)	(42)	• (363,230)	(363,230)	(363,230)
Waste Education Operations	(10,140)	(10,488)	3	(78,943)	(78,943)	(78,943)
Gatehouse	(27,909)	(25,783)	(8)	(186,016)	(186,016)	(186,016)
Site Cleanup (Litter & Weed Control)	(4,587)	(6,067)	24	(42,813)	(42,813)	(42,813)
Waste Transfer Station	(67,350)	(62,244)	(8)	(485,184)	(485,184)	(485,184)
Earthworks Operations	(40,250)	(34,902)	(15)	(246,486)	(246,486)	(246,486)
Site Rehabilitation	(15,862)	(18,689)	15	(132,220)	(132,220)	(132,220)
Container Deposit Scheme	(4,369)	(6,501)	33	(492,513)	(492,513)	(492,513)
Skip Bin Recycling Operations	(10,731)	(15,431)	30	(109,018)	(109,018)	(109,018)
Organics Expenditure	(51,895)	(79,844)	35	• (564,922)	(564,922)	(564,922)
	(300,306)	(307,361)	2	(2,701,346)	(2,701,346)	(2,701,346)

Statement of Comprehensive Income
Period Ending 31 August 2020

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 August 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)	(20,538)	(20,538)	0	(61,616)	(61,616)	(61,616)
General Administration Other	(12,065)	(12,994)	7	(96,525)	(96,525)	(96,525)
Waste Education Operations	(784)	(2,642)	70	(15,867)	(15,867)	(15,867)
Technical Services	(12,085)	(14,193)	15	(98,000)	(98,000)	(98,000)
Site Cleanup (Litter & Weed Control)	-	-	0	(3,937)	(3,937)	(3,937)
Organics Expenditure	(27,802)	(26,414)	(5)	(209,046)	(209,046)	(209,046)
Recycling Operations (Cardboard/Other)	(2,740)	(728)	(276)	(7,604)	(7,604)	(7,604)
Skip Bin Recycling Operations	(2,188)	(9,380)	77	(83,941)	(83,941)	(83,941)
Waste Transfer Station	(17,332)	(13,260)	(31)	(112,607)	(112,607)	(112,607)
Earthworks Operations	(19,407)	(20,552)	6	(147,375)	(147,375)	(147,375)
Monitoring Bores	-	-	0	(84,050)	(84,050)	(84,050)
Site Rehabilitation	(14,883)	(15,712)	5	(1,000,676)	(1,000,676)	(1,000,676)
Waste Innovation Hub	(5,760)	(2,880)	(99)	(360,000)	(360,000)	(360,000)
Electronic Waste Recycling	(6,802)	(2,808)	(142)	(16,846)	(16,846)	(16,846)
Recycling Operations (BORR) project	(61,815)	(61,815)	0	(131,452)	(131,452)	(131,452)
Other (Site Survey, General Mntce, etc)	(15,510)	(13,544)	(15)	(56,691)	(56,691)	(56,691)
	(219,709)	(217,460)	(1)	(2,489,533)	(2,489,533)	(2,489,533)
Utility Charges	(971)	(927)	(5)	(35,476)	(35,476)	(35,476)
Insurance	(42,081)	(32,520)	(29)	(65,038)	(65,038)	(65,038)
Depreciation						
Buildings	(2,318)	(2,316)	0	(14,027)	(14,027)	(14,027)
Vehicles, Plant & Equipment	(76,442)	(76,428)	0	(576,314)	(576,314)	(576,314)
Furniture & Equipment	(1,524)	(1,524)	0	(23,705)	(23,705)	(23,705)
Infrastructure	(8,473)	(11,603)	27	(101,798)	(101,798)	(101,798)
	(88,757)	(91,871)	3	(715,844)	(715,844)	(715,844)
Other Expenditure						
Landfill Levy	(38,703)	(33,388)	(16)	(200,412)	(200,412)	(200,412)
Landfill Licence	-	-	0	(13,104)	(13,104)	(13,104)
City of Bunbury Tonnage Rebate	(14,437)	(15,882)	9	(95,331)	(95,331)	(95,331)
Shire of Harvey Tonnage Rebate	(9,406)	(10,024)	6	(60,173)	(60,173)	(60,173)
Other	(6,407)	(6,014)	(7)	(31,007)	(31,007)	(31,007)
	(68,953)	(65,308)	(6)	(400,027)	(400,027)	(400,027)
TOTAL OPERATING EXPENDITURE	(720,777)	(715,447)	(1)	(6,407,265)	(6,407,265)	(6,407,265)
OPERATING SURPLUS or (DEFICIT)	286,630	252,867	13	(573,471)	(573,471)	(542,130)
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	286,630	252,867	13	3,662,751	3,662,751	3,694,093

Banksia Road Operations
Period Ending 31 August 2020

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

Banksia Road Operations (included in Statement of Comprehensive Income)

OPERATING INCOME

Fees and Charges

Banksia Road Organics Tipping Fees	123,520	121,402	2	728,707	728,707	728,707
Banksia Road Sale of Compost	11,304	30,654	(63)	184,000	184,000	184,000
Stanley Rd Compost / Mulch Sales	260	1,332	(80)	8,000	8,000	8,000
Supply/Collection of Hookbin Income	1,815	2,048	(11)	12,291	12,291	12,291
TOTAL OPERATING REVENUE	136,898	155,436	(12)	932,998	932,998	932,998

OPERATING EXPENDITURE

Employee Costs

Organics Expenditure	(51,895)	(79,844)	35	(564,922)	(564,922)	(564,922)
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Materials and Contracts

Organics Expenditure	(27,802)	(26,414)	(5)	(209,046)	(209,046)	(209,046)
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Depreciation

Buildings	-	-		(24,579)	(24,579)	(24,579)
Vehicles, Plant & Equipment	(16,836)	(16,836)	0	(143,182)	(143,182)	(143,182)
Furniture & Equipment	-	-	0	(4,866)	(4,866)	(4,866)
Infrastructure	(2,626)	(5,604)	53	(33,632)	(33,632)	(33,632)
	(19,462)	(22,440)	13	(206,260)	(206,260)	(206,260)

TOTAL OPERATING EXPENDITURE	(99,159)	(128,698)	(23)	(980,227)	(980,227)	(980,227)
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OPERATING SURPLUS or (DEFICIT)	37,739	26,738	41	(47,229)	(47,229)	(47,229)
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Note:

433 tonnes of Compost and Greenwaste at a production cost of \$9,745 was transferred from Banksia Road to Stanley Road for site rehabilitation for the period ending 31 August 2020.

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

Bunbury-Harvey Regional Council	Year to Date			Annual Budget		
	Actual	Budget		Original	Current	Forecast
Statement of Financial Activity Period Ending 31 August 2020	\$	\$	%	\$	\$	\$
OPERATING						
Revenues by Nature and Type						
Contributions	233,490	201,968	16	423,622	423,622	454,964
Fees and Charges	686,560	688,350	0	4,551,705	4,551,705	4,551,705
Interest Earnings	7,292	5,910	23	21,566	21,566	21,566
Other Revenue	80,065	72,086	11	836,900	836,900	836,900
	1,007,407	968,314	4	5,833,793	5,833,793	5,865,136
Expenses by Nature and Type						
Employee Costs	(300,306)	(307,361)	2	(2,701,346)	(2,701,346)	(2,701,346)
Materials and Contracts	(219,709)	(217,460)	(1)	(2,489,533)	(2,489,533)	(2,489,533)
Utility Charges	(971)	(927)	(5)	(35,476)	(35,476)	(35,476)
Other Expenditure	(68,953)	(65,308)	(6)	(400,027)	(400,027)	(400,027)
Insurance	(42,081)	(32,520)	(29)	(65,038)	(65,038)	(65,038)
Depreciation	(88,757)	(91,871)	3	(715,844)	(715,844)	(715,844)
	(720,777)	(715,447)	(1)	(6,407,265)	(6,407,265)	(6,407,265)
NET OPERATING RESULT	286,630	252,867	13	(573,471)	(573,471)	(542,130)
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	(4,368)	(4,368)	0	(5,763,330)	(5,763,330)	(5,763,330)
	(147,133)	(147,133)	0	(7,317,517)	(7,317,517)	(7,317,517)
Adjustments for Non-Cash Expenditure / (Revenue)						
Depreciation on Assets	88,757	91,871	3	715,844	715,844	715,844
	88,757	91,871	3	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	(7,073)	(7,073)	0	(576,244)	(576,244)	(576,244)
	(7,073)	(7,073)	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	457,123	390,177		346,029	346,029	377,371
Control = 0	0	0		0	0	0

Capital Works Expenditure Summary
Period Ending 31 August 2020

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 31 August 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	(4,368)	(4,368)	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)
	(4,368)	(4,368)	0	(5,763,330)	(5,763,330)	(5,763,330)
TOTAL CAPITAL EXPENDITURE	(147,133)	(147,133)	-	(7,317,517)	(7,317,517)	(7,317,517)

Statement of Financial Position
Period Ending 31 August 2020

Bunbury-Harvey Regional Council Statement of Financial Position Period Ending 31 August 2020	Actual	Budget		
	Year to Date	Original	Current	Forecast
	\$	\$	\$	\$
Current Assets				
Cash & Cash Equivalents	3,653,987	1,093,868	1,093,868	1,125,212
Trade and Other Receivables	556,927	300,000	300,000	300,000
Prepayments	-	-	-	-
Inventories	6,727	2,000	2,000	2,000
	4,217,641	1,395,868	1,395,868	1,427,212
Non Current Assets				
Property, Plant & Equipment	3,653,814	7,276,038	7,276,038	7,276,038
Infrastructure	999,429	3,998,045	3,998,045	3,998,045
Work In Progress	377,321	-	-	-
	5,030,564	11,274,083	11,274,083	11,274,083
Current Liabilities				
Trade and Other Payables	190,787	209,571	209,571	209,573
Provisions	339,241	365,882	365,882	365,882
	530,028	575,453	575,453	575,455
Non Current Liabilities				
Long Service Leave Provision	7,980	8,180	8,180	8,180
	7,980	8,180	8,180	8,180
Net Assets	8,710,197	12,086,318	12,086,318	12,117,660
Equity				
Accumulated Surplus	4,909,412	11,041,636	11,041,636	11,072,978
Reserves	3,230,489	474,386	474,386	474,386
Revaluation Surplus	570,296	570,296	570,296	570,296
	8,710,197	12,086,318	12,086,318	12,117,660

Note:

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

Property, Plant & Equipment	681,478	3,946,866	3,946,866	3,946,866
Infrastructure	250,627	2,407,919	2,407,919	2,407,919
	932,105	6,354,785	6,354,785	6,354,785

**Statement of Net Current Assets
Period Ending 31 August 2020**

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 31 August 2020	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	423,497	619,482	619,482	650,826
Cash - Restricted	3,223,417	3,230,490	474,386	474,386	474,386
Trade & Other Receivables	514,287	556,926	300,000	300,000	300,000
Prepayments	-	-	-	-	-
Inventories	6,727	6,727	2,000	2,000	2,000
	<u>4,234,336</u>	<u>4,217,640</u>	<u>1,395,868</u>	<u>1,395,868</u>	<u>1,427,212</u>

LESS: CURRENT LIABILITIES

Trade and Other Payables	420,199	190,787	209,571	209,571	209,573
Short Term Provisions	354,778	339,240	365,882	365,882	365,882
	<u>774,976</u>	<u>530,027</u>	<u>575,453</u>	<u>575,453</u>	<u>575,455</u>

NET CURRENT ASSETS

3,459,359 3,687,613 820,415 820,415 851,757

ADJUSTMENTS

Less

Cash - Reserves - Restricted	(3,223,417)	(3,230,490)	(474,386)	(474,386)	(474,386)
	<u>(3,223,417)</u>	<u>(3,230,490)</u>	<u>(474,386)</u>	<u>(474,386)</u>	<u>(474,386)</u>

NET CURRENT ASSET POSITION

235,943 457,123 346,029 346,029 377,371

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

			2019/20		
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	699	572	1,271		1,314
Greenwaste/Woodwaste	14		14		3
Rubble/Special Burial	17		17		16
Clean Fill	71	404	474		282
Mattresses	-		-		-
Skip Bin Waste	-		-		1
No Charge					6
Total Tonnage	800	976	1,776		1,622
Total \$ before Rebate	37,950	31,057	69,006	80,346	70,490
<i>\$ per tonne co-mingled</i>	55	55	55		55
<i>\$ per tonne average</i>	47	32	39		43
SHIRE OF HARVEY - DISPOSALS					
<u>Tonnage</u>					
Co-mingled Waste	487	377	864		1,231
Greenwaste/Woodwaste	151	24	175		27
Rubble/Special Burial	18	111	130		31
Clean Fill	-		-		42
Mattresses	-		-		-
Skip Bin Waste	-		-		1
Total Tonnage	657	513	1,169		1,333
Total \$ before Rebate	30,558	22,079	52,638	50,900	67,456
<i>\$ per tonne co-mingled</i>	52	56	53		55
<i>\$ per tonne average</i>	47	43	45		51
SHIRE OF HARVEY - TIP PASSES					
Total Tonnage (average 0.408 tonne per load)	340	481	821		861
Total \$	15,997	23,094	39,091	43,078	38,950
<i>\$ per tonne</i>	47	48	48		45
GENERAL PUBLIC TONNAGE					
Other	7,961	6,518	14,479		10,596
Total Tonnage	9,758	8,487	18,245		14,412
Total \$	168,812	157,491	326,303	305,544	259,288
<i>\$ per tonne</i>	17	19	18		18
BANKSIA ROAD					
Organic Waste	1,747	1,716	3,463		2,339
Capel FOGO	178	157	335		-
Compost/Mulch	225	383	608		522
Cardboard	-		-		7
Greenwaste	-		-		41
Organic Waste Total Tonnage	2,150	2,256	4,406		2,909
Total \$	67,312	67,511	134,823	152,056	115,687
<i>\$ per tonne average</i>	31	30	31		40
Hookbin Hire	1,097	718	1,815	2,048	1,926
Waste Minimisation Income	6,597	6,319	12,916	14,300	12,943
Scrap Metal/Recycling/Mulch	41,254	8,715	49,969	40,078	85,194
TOTAL FEES AND CHARGES	369,576	316,984	686,560	688,350	651,935

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

No. of Clients	\$ Balance	\$ Current	\$ 30+	\$ 60+	\$ 90+	
79	TOTALS	552,206	434,222	57,011	23,730	37,243
		552,206	434,222	57,011	23,730	37,243
	<i>Percentages</i>	<i>100.00%</i>	<i>78.63%</i>	<i>10.32%</i>	<i>4.30%</i>	<i>6.74%</i>

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

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

Balance as at 31/08/2020	Paid/Adjusted in September	Balance as at 16/09/2020
6,261	-	6,261
26,882	2,881	24,001
4,010	-	4,010
90		90
37,243	2,881	34,272

* It is proposed to write off the Fiore Contractors debt in the November Council Meeting.