

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 31 AUGUST 2023**

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period ending 31 August 2023	Year to Date		%	Annual Budget		
	Actual \$	Budget \$		Original \$	Current \$	Forecast \$
OPERATING REVENUE						
Fees and Charges						
Casual Tipping Fees	86,791	83,333	4%	500,000	500,000	500,000
Scrap Metal Revenue	1,664	-	0%	100,000	100,000	100,000
Shire of Harvey Tip Passes	95,598	60,731	57%	364,385	364,385	364,385
Recycle Shop Revenue	5,153	5,298	(3%)	31,787	31,787	31,787
Mulch Revenue	-	-	0%	150	150	150
Bale Bags Revenue	-	-	0%	57	57	57
Banksia Rd Organics Tipping Fees	275,836	233,333	18%	1,400,000	1,400,000	1,400,000
Organics Compost Revenue	2,852	4,000	(29%)	75,000	75,000	75,000
Hookbin Revenue	8,243	4,000	106%	40,000	40,000	40,000
	476,137	390,695	22%	2,511,379	2,511,379	2,511,379
Operating Grants, Subsidies and Contributions						
Waste Education Contributions	798	-	0%	-	-	-
Member Council Contributions	555,975	580,722	(4%)	5,805,722	5,805,722	5,805,722
	556,772	580,722	(4%)	5,805,722	5,805,722	5,805,722
Interest Revenue						
General Interest Income	2,769	2,550	9%	15,300	15,300	15,300
Plant & Equipment Reserve	1,351	83	1522%	500	500	500
Site Rehab Post Closure Reserve	5	17	(73%)	100	100	100
Organics Processing Reserve	3,305	833	297%	5,000	5,000	5,000
Stanley Road Reserve	1,444	400	261%	2,400	2,400	2,400
Employee Entitlement Reserve	1,412	-	-	-	-	-
	10,286	3,883	165%	23,300	23,300	23,300
Other Revenue						
Diesel & Alternative Fuel Rebate	5,767	6,052	(5%)	36,311	36,311	36,311
Insurance Reimbursements	37,389	-	0%	-	-	-
Containers Reclaimed	425	-	0%	-	-	-
CDS - Misc Refunds	86,188	116,667	(26%)	700,000	700,000	700,000
Container Deposit Scheme Revenue	74,693	98,679	(24%)	592,076	592,076	592,076
Member Council - Cleanaway Tipping	133,255	150,000	(11%)	900,000	900,000	900,000
	337,717	371,398	(9%)	2,228,387	2,228,387	2,228,387
Total Operating Revenue	1,380,912	1,346,699	3%	10,568,789	10,568,789	10,568,789

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Bunbury-Harvey Regional Council Statement of Comprehensive Income Period ending 31 August 2023	Year to Date		%	Annual Budget		
	Actual	Budget		Original	Current	Forecast
	\$	\$		\$	\$	\$
OPERATING EXPENSES						
Employee Costs						
Administration	(118,000)	(137,755)	(14%)	(769,538)	(769,538)	(769,538)
Waste Education	(4,242)	-	0%	-	-	-
Gatehouse	(77,060)	(28,887)	167%	(173,319)	(173,319)	(173,319)
Site Cleanup	(27)	-	0%	-	-	-
Waste Transfer Station	(106,893)	(91,246)	17%	(510,879)	(510,879)	(510,879)
Site Rehabilitation	(8,678)	(9,943)	(13%)	(55,668)	(55,668)	(55,668)
Earthworks (Landfill)	(80,653)	(47,198)	71%	(264,367)	(264,367)	(264,367)
Container Deposit Scheme	(74,153)	(99,443)	(25%)	(552,952)	(552,952)	(552,952)
Skip Bin / Waste Recycling	-	-	0%	-	-	-
Organics	(34,301)	(37,221)	(8%)	(207,430)	(207,430)	(207,430)
Hook Bin	(15,010)	(18,656)	(20%)	(111,933)	(111,933)	(111,933)
Harvey Waste Transfer Station	0	-	0%	-	-	-
	(519,017)	(470,348)	10%	(2,646,086)	(2,646,086)	(2,646,086)
Material and Contracts						
Members of Council	(62)	(250)	(75%)	(1,500)	(1,500)	(1,500)
Administration	(53,031)	(45,006)	18%	(270,037)	(270,037)	(270,037)
Waste Education	-	(167)	(100%)	(1,000)	(1,000)	(1,000)
Site Cleanup	(3,300)	(16,667)	(80%)	(100,000)	(100,000)	(100,000)
Organics	(67,681)	(27,817)	143%	(286,901)	(286,901)	(286,901)
General Recycling	(2,863)	(7,333)	(61%)	(44,000)	(44,000)	(44,000)
Waste Transfer Station	(22,685)	(22,900)	(1%)	(137,398)	(137,398)	(137,398)
Earthworks (Landfill)	(12,425)	(18,971)	(35%)	(113,823)	(113,823)	(113,823)
Bore Monitoring	-	-	0%	(150,000)	(150,000)	(150,000)
Groundwater Contamination Investigation	(6,908)	(6,908)	(0%)	(354,023)	(354,023)	(354,023)
Site Rehabilitation	(15,542)	(21,095)	(26%)	(126,572)	(126,572)	(126,572)
Electronic Waste Recycling	(7,344)	(5,000)	47%	(30,000)	(30,000)	(30,000)
Rubble Disposal	-	-	0%	(5,000)	(5,000)	(5,000)
Skip Bin / Waste Recycling	(536)	(834)	(36%)	(5,000)	(5,000)	(5,000)
Mattress Recycling	-	-	0%	(40,000)	(40,000)	(40,000)
Gatehouse	(283)	(583)	(52%)	(3,500)	(3,500)	(3,500)
Container Deposit Scheme	(2,226)	-	0%	(2,985)	(2,985)	(2,985)
Hook Bin	-	-	0%	(15,000)	(15,000)	(15,000)
Cartage	(11,157)	(8,333)	34%	(50,000)	(50,000)	(50,000)
Cell Capping	(2,573)	-	0%	-	-	-
Other (Site Survey, Security, Roads, Signs)	(2,879)	(6,667)	(57%)	(44,323)	(44,323)	(44,323)
Timber disposal	-	-	0%	(3,000,000)	(3,000,000)	(3,000,000)
Mattress disposal	(24,748)	(20,425)	21%	(905,722)	(905,722)	(905,722)
	(236,240)	(208,955)	13%	(5,686,784)	(5,686,784)	(5,686,784)
Utility Charges	(1,907)	(2,500)	(24%)	(15,000)	(15,000)	(15,000)
Insurance	(41,257)	(37,744)	9%	(75,488)	(75,488)	(75,488)
Interest Expenses	-	-	0%	-	-	-
Depreciation						
Buildings	(6,158)	(12,770)	(52%)	(76,612)	(76,612)	(76,612)
Plant and Machinery	(80,888)	(81,582)	(1%)	(489,488)	(489,488)	(489,488)
Furniture and Equipment	(778)	(778)	0%	(4,669)	(4,669)	(4,669)
Infrastructure	(11,426)	(4,120)	177%	(24,722)	(24,722)	(24,722)
	(99,250)	(99,250)	0%	(595,491)	(595,491)	(595,491)

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 31 AUGUST 2023**

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period ending 31 August 2023	Year to Date		%	Annual Budget		
	Actual	Budget		Original	Current	Forecast
	\$	\$		\$	\$	\$
OPERATING EXPENSES (continued)						
Other Expenditure						
Landfill Licence	-	-	0%	(15,000)	(15,000)	(15,000)
Members of Council	(942)	(942)	0%	(5,000)	(5,000)	(5,000)
Container Deposit Scheme - Consumables	(82,314)	(92,858)	(11%)	(700,000)	(700,000)	(700,000)
Cleanaway - BHRC	(43,083)	(116,667)	(63%)	(700,000)	(700,000)	(700,000)
Cleanaway - Member Councils	(133,255)	(150,000)	(11%)	(900,000)	(900,000)	(900,000)
Cleanaway - Banksia Rd	(79,016)	(79,016)	0%	(165,457)	(165,457)	(165,457)
Other	(7,678)	(3,500)	119%	(21,000)	(21,000)	(21,000)
	(346,287)	(442,982)	(22%)	(2,506,457)	(2,506,457)	(2,506,457)
Total Operating Expenses	(1,243,959)	(1,261,780)	(1%)	(11,525,306)	(11,525,306)	(11,525,306)
OPERATING SURPLUS or (DEFICIT)	136,952	84,919	61%	(956,517)	(956,517)	(956,517)
Capital Revenue						
Waste Innovations Hub	-	-	0%	-	-	-
Organics Grant Funding	1,500,000	1,500,000	0%	1,500,000	1,500,000	1,500,000
Organics Grant Funding - Interest	11,312	-	0%	-	-	-
Member Council Contributions	-	-	0%	500,000	500,000	500,000
Banksia Road Hardstand	-	-	0%	200,000	200,000	200,000
	1,511,312	1,500,000	1%	2,200,000	2,200,000	2,200,000
NET OPERATING RESULT	1,648,265	1,584,919	4%	1,243,483	1,243,483	1,243,483
Other Comprehensive Income						
Changes on revaluation of non-current assets	-	-		-	-	-
Total Other Comprehensive Income	-	-		-	-	-
TOTAL COMPREHENSIVE INCOME	1,648,265	1,584,919	4%	1,243,483	1,243,483	1,243,483

**Banksia Road Operations
FOR THE PERIOD ENDING 31 AUGUST 2023**

Bunbury-Harvey Regional Council Banksia Road Operations Period ending 31 August 2023	Year to Date		%	Annual Budget		
	Actual	Budget		Original	Current	Forecast
	\$	\$		\$	\$	\$
<i>Banksia Road Operations (included in Statement of Comprehensive Income)</i>						
OPERATING REVENUE						
Fees and Charges						
Banksia Rd Organics Tipping Fees	275,836	233,333	18%	1,400,000	1,400,000	1,400,000
Mulch Revenue	-	-	0%	150	150	150
Organics Compost Revenue	2,852	4,000	(29%)	75,000	75,000	75,000
Hookbin Revenue	8,243	4,000	106%	40,000	40,000	40,000
	286,931	241,333	19%	1,515,150	1,515,150	1,515,150
Total Operating Revenue	286,931	241,333	19%	1,515,150	1,515,150	1,515,150
OPERATING EXPENSES						
Employee Costs	(34,301)	(37,221)	(8%)	(207,430)	(207,430)	(207,430)
Material and Contracts	(67,681)	(27,817)	143%	(286,901)	(286,901)	(286,901)
Depreciation						
Plant and Machinery	(20,030)	(20,030)	0%	(120,174)	(120,174)	(120,174)
Infrastructure	(4,000)	(4,000)	0%	(24,002)	(24,002)	(24,002)
	(24,030)	(24,030)	0%	(144,176)	(144,176)	(144,176)
Other Expenditure	(79,016)	(79,016)	0%	(165,457)	(165,457)	(165,457)
Total Operating Expenses	(205,027)	(168,083)	22%	(803,964)	(803,964)	(803,964)
OPERATING SURPLUS or (DEFICIT)	81,903	73,250	12%	711,186	711,186	711,186

**STATEMENT of FINANCIAL ACTIVITY BY NATURE OR TYPE
FOR THE PERIOD ENDING 31 AUGUST 2023**

Bunbury-Harvey Regional Council Statement of Financial Activity Period ending 31 August 2023	Year to Date		%	Annual Budget		
	Actual \$	Budget \$		Original \$	Current \$	Forecast \$
Revenue from Operating Activities (Exc Fees & Charges)						
Interest Earnings	10,286	3,883	165%	23,300	23,300	23,300
Contributions	556,772	580,722	(4%)	5,805,722	5,805,722	5,805,722
Other Revenue	337,717	371,398	(9%)	2,228,387	2,228,387	2,228,387
	904,775	956,003	(5%)	8,057,409	8,057,409	8,057,409
Expenditure from Operating Activities						
Employee Costs	(519,017)	(470,348)	10%	(2,646,086)	(2,646,086)	(2,646,086)
Material and Contracts	(236,240)	(208,955)	13%	(5,686,784)	(5,686,784)	(5,686,784)
Utility Charges	(1,907)	(2,500)	(24%)	(15,000)	(15,000)	(15,000)
Insurance	(41,257)	(37,744)	9%	(75,488)	(75,488)	(75,488)
Depreciation	(99,250)	(99,250)	0%	(595,491)	(595,491)	(595,491)
Other Expenditure	(346,287)	(442,982)	(22%)	(2,506,457)	(2,506,457)	(2,506,457)
	(1,243,959)	(1,261,780)	(1%)	(11,525,306)	(11,525,306)	(11,525,306)
Add back Deprecation	99,250	99,250		595,491	595,491	595,491
Net Operating Activities	(239,934)	(206,526)	16%	(2,872,406)	(2,872,406)	(2,872,406)
Investing Activities						
Non-Operating Grants and Contributions	1,511,312	1,500,000	1%	2,200,000	2,200,000	2,200,000
Property, Plant & Equipment Acquisitions	(89)	-	0%	(120,042)	(120,042)	(120,042)
Infrastructure Acquisitions	(9,370)	-	0%	(2,280,000)	(2,280,000)	(2,280,000)
Net Investing Activities	1,501,853	1,500,000	0%	(200,042)	(200,042)	(200,042)
Financing Activities						
Transfer to Reserves	(208,201)	(203,500)	2%	(208,000)	(208,000)	(208,000)
Transfer from Reserves	274,897	260,000	6%	343,455	343,455	343,455
Net Financing Activities	66,696	56,500	18%	135,455	135,455	135,455
TOTAL Net Operating and Capital	1,328,615	1,349,974		(2,936,992)	(2,936,992)	(2,936,992)
Fees and Charges	476,137	390,695	22%	2,511,379	2,511,379	2,511,379
Add Surplus (Deficit) July 1 B/Fwd	304,189	452,630		452,630	452,630	452,630
Closing Surplus (Deficit)	2,108,941	2,193,299	(4%)	27,017	27,017	27,017

**STATEMENT OF NET CURRENT ASSETS
FOR THE PERIOD ENDING 31 AUGUST 2023**

Bunbury-Harvey Regional Council Statement of Net Current Assets Period ending 31 August 2023	Opening Balance	YTD Actual \$	Annual Budget		
			Original \$	Current \$	Forecast \$
CURRENT ASSETS					
Cash - Unrestricted	2,409,240	2,022,002	497,883	497,883	497,883
Cash - Restricted	1,029,534	962,838	732,351	732,351	732,351
Trade and Other Receivables	481,444	960,538	306,589	306,589	306,589
Prepayments	32,149	39,333	31,942	31,942	31,942
Inventories	11,300	16,981	18,357	18,357	18,357
Other Current Assets	13,778	13,778	-	-	-
Total Current Assets	3,977,444	4,015,470	1,587,122	1,587,122	1,587,122
CURRENT LIABILITIES					
Trade and Other Payables	(2,289,192)	(603,276)	(487,168)	(487,168)	(487,168)
Short-term Provisions	(340,586)	(340,416)	(340,586)	(340,586)	(340,586)
Other Current Liabilities	(13,943)	-	-	-	-
Total Current Liabilities	(2,643,721)	(943,691)	(827,754)	(827,754)	(827,754)
NET CURRENT ASSETS	1,333,723	3,071,779	759,368	759,368	759,368
ADJUSTMENTS					
Less					
Cash - Restricted (Reserves)	(1,029,534)	(962,838)	(732,351)	(732,351)	(732,351)
NET CURRENT ASSET POSITION	304,189	2,108,941	27,017	27,017	27,017

**STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 31 AUGUST 2023**

Bunbury-Harvey Regional Council Statement of Financial Position Period ending 31 August 2023	Opening Balance	YTD Actual \$	Annual Budget	
			Current \$	Forecast \$
<u>CURRENT ASSETS</u>				
Cash and Cash Equivalents	3,438,774	2,984,840	1,230,235	1,230,235
Trade and Other Receivables	481,444	960,538	306,589	306,589
Prepayments	32,149	39,333	31,942	31,942
Inventories	11,300	16,981	18,357	18,357
Other Current Assets	13,778	13,778	-	-
Total Current Assets	3,977,444	4,015,470	1,587,123	1,587,123
<u>NON CURRENT ASSETS</u>				
Property, Plant & Equipment	3,853,927	3,790,681	2,823,417	2,823,417
Infrastructure	886,681	915,494	3,181,633	3,181,633
Work In Progress	64,817	-	78,409	78,409
Total Non Current Assets	4,805,425	4,706,175	6,083,459	6,083,459
<u>TOTAL ASSETS</u>	8,782,869	8,721,645	7,670,582	7,670,582
<u>CURRENT LIABILITIES</u>				
Trade and Other Payables	2,303,135	603,276	487,168	487,168
Employee Provisions	340,586	340,416	340,586	340,586
Other Provisions	-	-	-	-
Total Current Liabilities	2,643,721	943,691	827,754	827,754
<u>NON CURRENT LIABILITIES</u>				
Provision - Long Service Leave	27,097	27,097	27,097	27,097
Total Non Current Liabilities	27,097	27,097	27,097	27,097
<u>TOTAL LIABILITIES</u>	2,670,818	970,788	854,851	854,851
NET ASSETS	6,112,051	7,750,857	6,815,730	6,815,730
<u>EQUITY</u>				
Retained Surplus	3,972,114	5,677,616	5,513,081	5,513,081
Reserves - Cash Backed	1,029,534	962,838	732,352	732,352
Revaluation Surplus	1,110,403	1,110,403	570,297	570,297
TOTAL EQUITY	6,112,051	7,750,857	6,815,730	6,815,730