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APPENDICES

**Ordinary Council Meeting –
21 November 2019**

Financial Statements for the period ended 31 July 2019

Item
11.1

APPENDIX NO. 1

Item
11.1



MANAGEMENT FINANCIAL STATEMENTS

**FOR THE MONTH ENDED
31 July 2019**

Mindari Regional Council
INCOME STATEMENT BY NATURE AND TYPE
For the month ended 31 July 2019

Description	Adopted Budget	YTD Budget	YTD Actual	\$ Variance	% Variance	Note
Revenue from Ordinary Activities						
Member User Charges						
User Charges - City of Perth	2,665,000	220,174	234,264			
User Charges - City of Wanneroo	13,612,000	1,138,279	1,038,564			
User Charges - City of Joondalup	7,312,145	572,011	544,770			
User Charges - City of Stirling	12,879,125	1,090,055	783,863			
User Charges - Town of Cambridge	1,210,525	92,802	94,175			
User Charges - City of Vincent	2,747,000	215,301	227,204			
User Charges - Town of Victoria Park	2,511,250	201,027	205,068			
User Charges - RRF Residues	10,482,675	929,349	1,124,306			
	53,419,720	4,458,998	4,252,214	(206,784)	(4.64%)	
Non Member User Charges						
User Charges - Casual Tipping Fees	3,044,976	202,286	210,650	8,364	4.13%	
	3,044,976	202,286	210,650	8,364	4.13%	
Total User Charges	56,464,696	4,661,284	4,462,864	(198,420)	(4.26%)	1
Other Charges						
Service Charges						
Sale of Recyclable Materials	806,129	59,854	58,042	(1,812)	(3.03%)	
Gas Power Generation Sales	1,130,000	-	-	-		
Grants and Subsidies	-	-	-	-		
Contributions, Reimbursements & Donations	16,660	-	-	-		
Interest Earnings	618,250	51,521	54,594	3,073	5.97%	
Other Revenue	499,274	41,538	40,254	(1,284)	(3.09%)	
Total Other Charges	3,070,313	152,913	152,891	(22)	(0.01%)	
Total Revenue from Ordinary Activities	59,535,009	4,814,197	4,615,755	(198,442)	(4.12%)	
Expenses from Ordinary Activities						
Employee Costs	5,456,708	268,965	276,922	(7,957)	(2.96%)	
Materials and Contracts						
Consultants and Contract Labour	806,880	30,420	22,612	7,808	25.67%	
Communications and Public Consultation	654,500	19,052	19,052	0	0.00%	
Landfill Expenses	1,702,870	79,806	79,954	(148)	(0.19%)	
Office Expenses	319,601	28,187	24,441	3,746	13.29%	
Information System Expenses	189,930	13,026	7,839	5,187	39.82%	
Building Maintenance	168,400	5,910	5,953	(43)	(0.72%)	
Plant and Equipment Operating & Hire	874,790	63,105	67,514	(4,409)	(6.99%)	
RRF Other Operating Expenses	30,323,475	2,674,939	2,646,812	28,127	1.05%	
WMRC	-	-	-	-		
Utilities	321,379	26,721	24,515	2,206	8.26%	
Depreciation	1,701,725	141,802	236,707	(94,905)	(66.93%)	
Borrowing Costs	48,716	4,456	3,759	697	15.64%	
Insurances	278,200	16,271	17,422	(1,151)	(7.08%)	
DEP Landfill Levy	11,037,130	855,582	776,815	78,767	9.21%	
Land Lease/Rental	795,557	65,640	60,707	4,933	7.52%	
Other Expenditure						
Members Costs	250,413	-	-	-		
Administration Expenses	179,500	2,716	2,091	625	23.02%	
Amortisation for Cell Development	1,278,520	99,109	89,985	9,124	9.21%	
Amortisation for Decommissioning Asset	545,191	45,431	45,431	-	0.00%	
Capping Accretion Expense	248,010	20,667	20,667	-	0.00%	
Post Closure Accretion Expense	157,761	13,146	13,146	-	0.00%	
RRF Amortisation	462,791	38,565	38,565	-	0.00%	
Total Expenses	57,802,047	4,513,516	4,480,909	32,607	0.72%	
Profit on Sale of Assets	247,716	-	-	-		
Loss on Sale of Assets	129,271	-	-	-		
Revaluation of Assets	-	-	-	-		
	118,445	-	-	-		
Changes in Net Assets Resulting from Operations	1,851,407	300,681	134,846	(165,835)	(55.15%)	

NOTES FOR VARIATIONS - INCOME STATEMENT BY NATURE AND TYPE

Note # Description of Item

Nature of variance where:

1. Member Revenue (Aggregated) variances greater than \$250,000.
2. Non Member Revenue (Aggregated) variances greater than \$100,000.
3. Other Revenues Charged (Per Line Item) variances greater than \$100,000.
4. All Expense variances (Per Line Item) greater than \$100,000.

- 1 User Charges - Members and Non Members Total user charges in the month are below budget by \$198k; Member Councils being \$207k below budget and casuals and trade \$8k above budget. The variance is due to member councils delivering less waste than phased, mainly City of Stirling and City of Wanneroo.

The Member Councils delivered more processable tonnes (461t) and less non processable tonnes (2,337t) than budget for the month. The variances mainly relate to higher processable tonnes received from City of Wanneroo and lower non processable tonnes received from City of Stirling.

RRF residues delivered more for the month (951t) against phased budget.

Mindarie Regional Council
OPERATING STATEMENT
For the month ended 31 July 2019

Description	Adopted Budget	YTD Budget	YTD Actual	\$ Remaining Bal of Budget	% Balance
Resource Recovery Facility					
Operating Expenditure					
Employee Costs					
Salaries	-	-	-	-	
Allowances	-	-	-	-	
Workers Compensation Premium	-	-	-	-	
	-	-	-	-	
Consultants and Contract Labour					
Consultancy	10,000	-	-	10,000	100.00%
	10,000	-	-	10,000	100.00%
Office Expenses					
Cleaning of Buildings					
General cleaning (Enviro Care)	12,000	1,000	484	11,516	95.97%
Window cleaning	-	-	-	-	
	12,000	1,000	484	11,516	95.97%
Information System Expenses					
Computer System Maintenance					
ICT contractors costs	2,000	-	-	2,000	100.00%
Newcastle Weighing Services-Gen Maintenance	12,000	1,000	-	12,000	100.00%
Vertical Telecom P/L-Maint of Microwave Ant	6,000	500	441	5,559	92.65%
	20,000	1,500	441	19,559	97.80%
Building Maintenance					
Building Maintenance					
Airconditioning Maintenance	3,000	-	-	3,000	100.00%
Septic system maintenance	4,000	-	-	4,000	100.00%
Community Education Centre	3,000	294	294	2,706	90.20%
Weighbridge and Calibration	7,500	-	-	7,500	100.00%
Building Security					
Security - Monitoring	-	-	43	(43)	
	17,500	294	337	17,163	98.07%
RRF Operation Expenses					
Fencing and Gate Maintenance					
Fencing and Gate Maintenance	9,000	-	252	8,748	97.20%
Repair of Boom Gate	1,000	-	-	1,000	100.00%
Access control infrastructure maintenance	3,000	-	85	2,915	97.18%
Road Maintenance	5,000	-	-	5,000	100.00%
Bores and Pipework					
Bore maint/calibration/electronics	4,500	594	594	3,906	86.80%
Groundwater sampling	4,000	-	-	4,000	100.00%
Bacteria sampling	1,000	-	-	1,000	100.00%
Vermin control	500	-	-	500	100.00%
Spills/leaks/incident management	500	-	-	500	100.00%
Landscaping and Gardens	5,000	-	-	5,000	100.00%
Compost Disposal	461,475	18,968	18,968	442,507	95.89%
Contractor's Fees	29,578,500	2,655,377	2,626,914	26,951,586	91.12%
RRF Maintenance Funding	250,000	-	-	250,000	100.00%
	30,323,475	2,674,939	2,646,812	27,676,663	91.27%
Utilities					
Electricity	15,800	1,316	420	15,380	97.34%
Rates	114,339	9,529	9,090	105,249	92.05%
	130,139	10,845	9,510	120,629	92.69%
Insurance					
Municipal Property Insurance	3,800	316	341	3,459	91.03%
Public Liability Insurance	5,650	470	465	5,185	91.78%
	9,450	786	806	8,644	91.48%
Cost of Borrowings					
Interest on Loans					
Loan 10A	48,716	4,456	3,759	44,957	92.28%
Loan Expenses	-	-	-	-	
	48,716	4,456	3,759	44,957	92.28%
Amortisations					
Amortisation Pre-operating Costs	104,784	8,732	8,732	96,052	91.67%
Amortisation Costs	358,007	29,833	29,833	328,174	91.67%
	462,791	38,565	38,565	424,226	91.67%
Depreciation					
Depreciation on Building	25,123	2,093	3,043	22,080	87.89%
Depreciation on Infrastructure	34,871	2,905	3,599	31,272	89.68%
	59,994	4,998	6,642	53,352	88.93%
Total Operating Expenditure	31,094,065	2,737,383	2,707,355	28,355,437	91.19%
Net Total	(31,094,065)	(2,737,383)	(2,707,355)	(28,355,437)	91.19%

Mindarie Regional Council
INCOME STATEMENT BY DEPARTMENT
For the month ended 31 July 2019

Description	Adopted Budget	YTD Budget	YTD Actual	\$ Variance	% Variance
Revenues from Ordinary Activities					
Operating Revenues					
General Purpose Funding	59,535,009	4,814,197	4,615,755	(198,442)	(4.12%)
Community Amenities	-	-	-	-	
Resource Recovery Facility	-	-	-	-	
	59,535,009	4,814,197	4,615,755	(198,442)	(4.12%)
Profit on Disposal of Assets					
Governance	-	-	-	-	
Community Amenities	247,716	-	-	-	
Resource Recovery Facility	-	-	-	-	
	247,716	-	-	-	
Total Revenue	59,782,725	4,814,197	4,615,755	(198,442)	(4.12%)
Expenses from Ordinary Activities					
Operating Expenditure					
Governance	4,176,961	258,037	257,521	516	0.20%
Community Amenities	22,531,021	1,518,096	1,516,032	2,064	0.14%
Resource Recovery Facility	31,045,349	2,732,927	2,703,596	29,331	1.07%
	57,753,331	4,509,060	4,477,150	31,910	0.71%
Loss on Sale of Assets					
Governance	-	-	-	-	
Community Amenities	129,271	-	-	-	
Resource Recovery Facility	-	-	-	-	
	129,271	-	-	-	
Cost of Borrowings					
Governance	-	-	-	-	
Community Amenities	-	-	-	-	
Resource Recovery Facility	48,716	4,456	3,759	697	15.64%
	48,716	4,456	3,759	697	15.64%
Total Expenditure	57,931,318	4,513,516	4,480,909	32,607	0.72%
Revaluation of Assets	-	-	-	-	
Changes in Net Assets Resulting from Operations	1,851,407	300,681	134,846	(165,835)	(55.15%)

Mindarie Regional Council

Balance Sheet

For the month ended 31 July 2019

Description	ACTUAL 2019/2020	Movement	ACTUAL 2018/2019
CURRENT ASSETS			
Cash	1,450,827	1,152,434	298,393
Investments	29,000,298	(2,849,525)	31,849,823
Debtors	4,273,902	475,736	3,798,166
Stock	14,635	1,668	12,967
Prepayments	299,089	195,264	103,826
Accrued Income	1,055,297	3,393	1,051,903
Other Current Assets	324,777	(217,367)	542,144
TOTAL CURRENT ASSETS	36,418,825	(1,238,397)	37,657,223
NON-CURRENT ASSETS			
Land	6,760,000	-	6,760,000
Buildings & Improvements	3,883,493	(33,077)	3,916,570
Furniture & Equipment	223,402	(19,350)	242,752
Computing Equipment	422,013	(18,819)	440,832
Plant & Equipment	5,806,198	(125,765)	5,931,963
Infrastructure - Other	6,616,500	(39,695)	6,656,195
Work In Progress - Leachate treatment projects	16,980	11,631	5,349
Infrastructure - Excavation	25,660,384	(89,985)	25,750,369
Infrastructure - RRF	3,481,597	(29,833)	3,511,430
Infrastructure - Rehabilitation	-	-	-
Work In Progress - Cell development	1,040	1,040	-
Decommissioning Asset	2,816,418	(25,957)	2,842,375
Post Closure	2,044,845	(19,474)	2,064,319
Pre-operating RRF	1,040,464	(8,732)	1,049,196
TOTAL NON-CURRENT ASSETS	58,773,333	(398,018)	59,171,351
TOTAL ASSETS	95,192,158	(1,636,415)	96,828,573
CURRENT LIABILITIES			
Creditors	3,713,048	(2,451,317)	6,164,365
GST on sales	460,763	50,749	410,014
Provisions for Leave	1,004,981	(6,812)	1,011,792
Current Loans	96,488	(30,675)	127,163
Accruals	809,922	625,858	184,064
TOTAL CURRENT LIABILITIES	6,085,201	(1,812,196)	7,897,397
NON CURRENT LIABILITIES			
Provisions for Leave	46,087	7,122	38,965
Non Current Loans	727,915	-	727,915
Decommission Provision for Capping	16,378,757	33,813	16,344,944
Other Non Current Liabilities	39,983	-	39,983
TOTAL NON CURRENT LIABILITIES	17,192,742	40,935	17,151,807
TOTAL LIABILITIES	23,277,943	(1,771,261)	25,049,204
NET ASSETS	71,914,215	134,846	71,779,370
EQUITY			
Retained Surplus	13,445,581	92,869	13,352,712
Reserves (Cash Back)	21,995,476	41,977	21,953,499
Reserves (Non Cash Back)	32,387,432	-	32,387,432
Council Contribution	4,085,726	-	4,085,726
TOTAL EQUITY	71,914,215	134,846	71,779,370

Mindarie Regional Council
STATEMENT OF RESERVES
For the month ended 31 July 2019

Description	ACTUAL 2018/2019
Opening Balance - 1 July 2019	
Site Rehabilitation	13,082,944
Capital Expenditure	5,731,955
Participants Surplus Reserve	2,000,000
RRF Maintenance Funding	647,524
Carbon Abatement	491,076
	<u>21,953,499</u>
Interest on Investments	
Site Rehabilitation	-
Capital Expenditure	-
Participants Surplus Reserve	-
RRF Maintenance Funding	-
Carbon Abatement	-
	-
Transfer from Operating Surplus	
Site Rehabilitation	33,814
Capital Expenditure	-
Participants Surplus Reserve	-
RRF Maintenance Funding	20,833
Carbon Abatement	-
	54,647
Total Transfer from Operations	<u>54,647</u>
Transfer from Balance Sheet Provisions	
Site Rehabilitation	-
	<u>-</u>
Transfer to Operating Surplus	
Site Rehabilitation	-
Capital Expenditure	12,670
RRF Maintenance Funding	-
Carbon Abatement	-
	<u>12,670</u>
Closing Balance	
Site Rehabilitation	13,116,758
Capital Expenditure	5,719,285
Participants Surplus Reserve	2,000,000
RRF Maintenance Funding	668,357
Carbon Abatement	491,076
	<u>21,995,476</u>

Mindarie Regional Council
STATEMENT OF INVESTING ACTIVITIES
For the month ended 31 July 2019

Description	Adopted Budget	Revised Budget	YTD Actual	% to Revised Budget
PLANT, VEHICLES AND MACHINERIES				
Plant and Vehicles				
Replacement of Fire Ute with Fire Fighting Pod (Plant71)	85,000	85,000	-	
Replacement of Kia Grand Carnival (Plant125)	47,000	47,000	-	
brought forward items:				
Replacement of Toyota Forklift	35,000	35,000	-	
	167,000	167,000	-	
Machinery and Equipment				
Replacement of ADC Tarps	36,000	36,000	-	
Replacement of Hooklift Bins	45,000	45,000	-	
Vehicle Borne Litter Vacuum	32,000	32,000	-	
Dinosaur Remote Water Cannon	10,000	10,000	-	
3x Hooklift Bin System Modification	60,000	60,000	-	
1x Odour Irrigation - Landfill (Mobile) with Motor	16,476	16,476	-	
Hooklift Tynes for Loader	50,000	50,000	-	
brought forward items:				
Purchase and install 2x Cardboard Compactors	102,000	102,000	-	
	351,476	351,476	-	
TOTAL PLANT, VEHICLES AND MACHINERIES	518,476	518,476	-	
FURNITURE AND EQUIPMENT				
Furniture and Fittings				
Replacement of Airconditioning Units	67,600	67,600	-	
	67,600	67,600	-	0.00%
TOTAL FURNITURE AND EQUIPMENT	67,600	67,600	-	
COMPUTING EQUIPMENT				
Computing Equipment				
Replacement of Core Switches	12,000	12,000	-	
Network Rack for UPS	8,000	8,000	-	
Navision system upgrade	70,000	70,000	-	
	90,000	90,000	-	
TOTAL COMPUTING EQUIPMENT	90,000	90,000	-	
LAND AND BUILDINGS				
Building				
Upgrade Administration Toilets	20,000	20,000	-	
Upgrade Recycling Centre Security	50,000	50,000	-	
brought forward items:				
Recycling Centre renovation and alignment phase2	160,000	160,000	-	
	230,000	230,000	-	
TOTAL LAND AND BUILDINGS	230,000	230,000	-	

Mindarie Regional Council
STATEMENT OF INVESTING ACTIVITIES
For the month ended 31 July 2019

Description	Adopted Budget	Revised Budget	YTD Actual	% to Revised Budget
INFRASTRUCTURE				
Operations				
Replacement of Trash Pump	5,000	5,000	-	
Upgrades and improvements-MRC Infrastructure	150,000	150,000	-	
Landfill Access Ramp Development	50,000	50,000	-	
CDS Infrastructure Footprint Preparations and Supporting Infra	70,000	70,000	-	
Western Boundary Fence Replacement	110,000	110,000	-	
Replacement of Gas Monitor	17,000	17,000	-	
Environmental Drilling for Groundwater and Gas Monitor Bores	150,000	150,000	-	
Replacement of 2x Airwell Pumps	22,000	22,000	-	
Irrigation upgrade around Weighbridge	10,000	10,000	-	
brought forward items:				
Leachate treatment project	347,000	347,000	11,631	3.35%
Transfer station extension	200,000	200,000	-	
	1,476,600	1,476,600	11,631	0.79%
Landfill Infrastructure Phase 3				
Cell Development - Lining	200,216	200,216	1,040	0.52%
Visual Barrier - North at Stage 2	20,000	20,000	-	
	220,216	220,216	1,040	0.47%
TOTAL INFRASTRUCTURE	1,696,816	1,696,816	12,670	0.75%

INFORMATION ON BORROWINGS

(a) Loan Schedule and Interest Expense

Actual						Principal Repayments	Principal Outstanding	Interest Repayments	Note
	Value of Loan Approved	Matures	Interest Rates	Principal 01/07/2019	Principal Drawn Down to 30/06/2020	Actual to 31/07/2019	Actual to 31/07/2019	Actual to 31/07/2019	
Community Amenities									
Regional Resource Recovery Facility									
Loan 10a - RRF Infrastructure	2,000,000	Apr-25	6.16%	855,078	-	30,675	824,403	3,759	
TOTAL	2,000,000			855,078	-	30,675	824,403	3,759	
						Facility Fee		-	
						Total Borrowing Costs		3,759	

Financial Statements for the period ended 31 August 2019

Item
11.1

APPENDIX NO. 2

Item
11.1



MANAGEMENT FINANCIAL STATEMENTS

**FOR THE MONTH ENDED
31 August 2019**

Mindari Regional Council
INCOME STATEMENT BY NATURE AND TYPE
For the month ended 31 August 2019

Description	Adopted Budget	YTD Budget	YTD Actual	\$ Variance	% Variance	Note
Revenue from Ordinary Activities						
Member User Charges						
User Charges - City of Perth	2,665,000	447,874	459,677			
User Charges - City of Wanneroo	13,612,000	2,478,503	2,042,585			
User Charges - City of Joondalup	7,312,145	1,236,711	1,078,110			
User Charges - City of Stirling	12,879,125	2,336,170	1,580,061			
User Charges - Town of Cambridge	1,210,525	200,038	192,450			
User Charges - City of Vincent	2,747,000	466,385	453,579			
User Charges - Town of Victoria Park	2,511,250	434,760	401,175			
User Charges - RRF Residues	10,482,675	1,882,095	2,188,049			
	53,419,720	9,482,536	8,395,686	(1,086,850)	(11.46%)	
Non Member User Charges						
User Charges - Casual Tipping Fees	3,044,976	460,756	404,203	(56,553)	(12.27%)	
	3,044,976	460,756	404,203	(56,553)	(12.27%)	
Total User Charges	56,464,696	9,943,292	8,799,889	(1,143,403)	(11.50%)	1
Other Charges						
Service Charges						
Sale of Recyclable Materials	806,129	154,480	121,522	(32,958)	(21.33%)	
Gas Power Generation Sales	1,130,000	42,598	42,598	-	0.00%	
Grants and Subsidies	-	-	-	-	-	
Contributions, Reimbursements & Donations	16,660	-	-	-	-	
Interest Earnings	618,250	103,042	103,953	911	0.88%	
Other Revenue	499,274	56,021	107,318	51,297	91.57%	
Total Other Charges	3,070,313	356,141	375,391	19,250	5.41%	
Total Revenue from Ordinary Activities	59,535,009	10,299,433	9,175,280	(1,124,153)	(10.91%)	
Expenses from Ordinary Activities						
Employee Costs	5,456,708	857,572	904,932	(47,360)	(5.52%)	
Materials and Contracts						
Consultants and Contract Labour	806,880	36,379	30,682	5,697	15.66%	
Communications and Public Consultation	654,500	29,155	29,117	38	0.13%	
Landfill Expenses	1,702,870	179,092	175,456	3,636	2.03%	
Office Expenses	319,601	44,559	36,342	8,217	18.44%	
Information System Expenses	189,930	26,871	15,450	11,421	42.50%	
Building Maintenance	168,400	11,757	11,526	231	1.96%	
Plant and Equipment Operating & Hire	874,790	115,376	152,958	(37,582)	(32.57%)	
RRF Other Operating Expenses	30,323,475	5,745,336	5,423,304	322,032	5.61%	2
WMRC	-	-	-	-	-	
Utilities	321,379	51,920	46,818	5,102	9.83%	
Depreciation	1,701,725	283,608	465,446	(181,838)	(64.12%)	3
Borrowing Costs	48,716	8,778	8,778	-	0.00%	
Insurances	278,200	32,542	34,845	(2,303)	(7.08%)	
DEP Landfill Levy	11,037,130	1,827,487	1,525,150	302,337	16.54%	4
Land Lease/Rental	795,557	131,280	120,457	10,823	8.24%	
Other Expenditure						
Members Costs	250,413	-	-	-	-	
Administration Expenses	179,500	4,835	3,694	1,141	23.60%	
Amortisation for Cell Development	1,278,520	211,693	176,671	35,022	16.54%	
Amortisation for Decommissioning Asset	545,191	90,862	90,862	-	0.00%	
Capping Accretion Expense	248,010	41,334	41,334	-	0.00%	
Post Closure Accretion Expense	157,761	26,292	26,292	-	0.00%	
RRF Amortisation	462,791	77,131	77,131	-	0.00%	
Total Expenses	57,802,047	9,833,859	9,397,245	436,614	4.44%	
Profit on Sale of Assets	247,716	-	-	-	-	
Loss on Sale of Assets	129,271	-	-	-	-	
Revaluation of Assets	-	-	-	-	-	
	118,445	-	-	-	-	
Changes in Net Assets Resulting from Operations	1,851,407	465,574	(221,965)	(687,539)	(147.68%)	

NOTES FOR VARIATIONS - INCOME STATEMENT BY NATURE AND TYPE

Note #	Description of Item	Nature of variance where: 1. Member Revenue (Aggregated) variances greater than \$250,000. 2. Non Member Revenue (Aggregated) variances greater than \$100,000. 3. Other Revenues Charged (Per Line Item) variances greater than \$100,000. 4. All Expense variances (Per Line Item) greater than \$100,000.
1	User Charges - Members and Non Members	Total user charges for the year to date are below budget by \$1,143k due to less than budgeted member council's waste of \$1,087k, the main contributors being the City of Stirling and City of Wanneroo. The budget is phased in line with last years actual deliveries and the tonnage estimations supplied by each member council individually. Non-member waste is \$56k below budget as trade customers find alternative options for waste disposal. The Member Councils delivered less processable tonnes (1,477t) and less non processable tonnes (5,284t) than budget year to date. The variance relates to lower processable tonnes received mainly from City of Joondalup and City of Stirling and lower non processable tonnes received mainly from City of Stirling and City of Wanneroo.
2	RRF Operating Expenses	RRF residues have delivered more than anticipated (1,492t) year to date. RRF Other Operating Expenses is \$322k is below budget due to 1,268t less tonnage delivered against phased budget.
3	Depreciation	Depreciation is \$182k above budget due to revaluation of assets not included in the adopted budget.
4	DWER Landfill Levy	DWER Landfill Levy is \$302k below budget due to 4,695 tonnes less of levied waste being delivered against phased budget.

Mindarie Regional Council

OPERATING STATEMENT

For the month ended 31 August 2019

Description	Adopted Budget	YTD Budget	YTD Actual	\$ Remaining Bal of Budget	% Balance
Resource Recovery Facility					
Operating Expenditure					
Employee Costs					
Salaries	-	-	-	-	
Allowances	-	-	-	-	
Workers Compensation Premium	-	-	-	-	
	-	-	-	-	
Consultants and Contract Labour					
Consultancy	10,000	2,663	2,663	7,337	73.37%
	10,000	2,663	2,663	7,337	73.37%
Office Expenses					
Cleaning of Buildings					
General cleaning (Enviro Care)	12,000	2,000	694	11,306	94.21%
Window cleaning	-	-	-	-	
	12,000	2,000	694	11,306	94.21%
Information System Expenses					
Computer System Maintenance					
ICT contractors costs	2,000	-	-	2,000	100.00%
Newcastle Weighing Services-Gen Maintenance	12,000	2,000	-	12,000	100.00%
Vertical Telecom P/L-Maint of Microwave Ant	6,000	1,000	881	5,119	85.31%
	20,000	3,000	881	19,119	95.59%
Building Maintenance					
Building Maintenance					
Airconditioning Maintenance	3,000	-	-	3,000	100.00%
Septic system maintenance	4,000	-	-	4,000	100.00%
Community Education Centre	3,000	294	294	2,706	90.20%
Weighbridge and Calibration	7,500	-	-	7,500	100.00%
Building Security					
Security - Monitoring	-	-	86	(86)	
	17,500	294	380	17,120	97.83%
RRF Operation Expenses					
Fencing and Gate Maintenance					
Fencing and Gate Maintenance	9,000	252	252	8,748	97.20%
Repair of Boom Gate	1,000	-	-	1,000	100.00%
Access control infrastructure maintenance	3,000	85	85	2,915	97.18%
Road Maintenance	5,000	-	-	5,000	100.00%
Bores and Pipework					
Bore maint/calibration/electronics	4,500	1,214	1,214	3,286	73.02%
Groundwater sampling	4,000	-	-	4,000	100.00%
Bacteria sampling	1,000	1,000	1,763	(763)	(76.28%)
Vermis control	500	-	-	500	100.00%
Spills/leaks/incident management	500	-	-	500	100.00%
Landscaping and Gardens	5,000	-	-	5,000	100.00%
Compost Disposal	461,475	44,099	44,099	417,376	90.44%
Contractor's Fees	29,578,500	5,698,686	5,375,891	24,202,609	81.83%
RRF Maintenance Funding	250,000	-	-	250,000	100.00%
	30,323,475	5,745,336	5,423,304	24,900,171	82.12%
Utilities					
Electricity	15,800	1,736	840	14,960	94.68%
Rates	114,339	19,058	16,528	97,811	85.54%
	130,139	20,794	17,368	112,771	86.65%
Insurance					
Municipal Property Insurance	3,800	632	682	3,118	82.06%
Public Liability Insurance	5,650	940	929	4,721	83.55%
	9,450	1,572	1,611	7,839	82.95%
Cost of Borrowings					
Interest on Loans					
Loan 10A	48,716	8,778	8,778	39,938	81.98%
Loan Expenses	-	-	-	-	
	48,716	8,778	8,778	39,938	81.98%
Amortisations					
Amortisation Pre-operating Costs	104,784	17,464	17,464	87,320	83.33%
Amortisation Costs	358,007	59,667	59,667	298,340	83.33%
	462,791	77,131	77,131	385,660	83.33%
Depreciation					
Depreciation on Building	25,123	4,186	6,086	19,037	75.78%
Depreciation on Infrastructure	34,871	5,811	7,197	27,674	79.36%
	59,994	9,997	13,283	46,711	77.86%
Total Operating Expenditure	31,094,065	5,871,565	5,546,094	25,520,297	82.07%
Net Total	(31,094,065)	(5,871,565)	(5,546,094)	(25,520,297)	82.07%

Mindarie Regional Council
INCOME STATEMENT BY DEPARTMENT
For the month ended 31 August 2019

Description	Adopted Budget	YTD Budget	YTD Actual	\$ Variance	% Variance
Revenues from Ordinary Activities					
Operating Revenues					
General Purpose Funding	59,535,009	10,299,433	9,175,280	(1,124,153)	(10.91%)
Community Amenities	-	-	-	-	
Resource Recovery Facility	-	-	-	-	
	59,535,009	10,299,433	9,175,280	(1,124,153)	(10.91%)
Profit on Disposal of Assets					
Governance	-	-	-	-	
Community Amenities	247,716	-	-	-	
Resource Recovery Facility	-	-	-	-	
	247,716	-	-	-	
Total Revenue	59,782,725	10,299,433	9,175,280	(1,124,153)	(10.91%)
Expenses from Ordinary Activities					
Operating Expenditure					
Governance	4,176,961	558,668	584,897	(26,229)	(4.69%)
Community Amenities	22,531,021	3,403,626	3,266,254	137,372	4.04%
Resource Recovery Facility	31,045,349	5,862,787	5,537,316	325,471	5.55%
	57,753,331	9,825,081	9,388,467	436,614	4.44%
Loss on Sale of Assets					
Governance	-	-	-	-	
Community Amenities	129,271	-	-	-	
Resource Recovery Facility	-	-	-	-	
	129,271	-	-	-	
Cost of Borrowings					
Governance	-	-	-	-	
Community Amenities	-	-	-	-	
Resource Recovery Facility	48,716	8,778	8,778	-	0.00%
	48,716	8,778	8,778	-	0.00%
Total Expenditure	57,931,318	9,833,859	9,397,245	436,614	4.44%
Revaluation of Assets	-	-	-	-	
Changes in Net Assets Resulting from Operations	1,851,407	465,574	(221,965)	(687,539)	(147.68%)

Mindarie Regional Council
Balance Sheet
For the month ended 31 August 2019

Description	ACTUAL 2019/2020	Movement	ACTUAL 2018/2019
CURRENT ASSETS			
Cash and cash equivalents	32,037,878	(110,337)	32,148,215
Debtors and other receivables	4,880,291	(73,605)	4,953,895
Inventories	11,902	(1,065)	12,967
Other Current Assets	321,983	(220,161)	542,144
TOTAL CURRENT ASSETS	37,252,054	(405,168)	37,657,223
NON-CURRENT ASSETS			
Property, plant and equipment	16,906,017	(386,101)	17,292,117
Work in progress - property, plant and equipment	-	-	-
Infrastructure	6,576,850	(79,345)	6,656,195
Work in progress - Infrastructure	31,215	25,866	5,349
Excavation work	25,573,698	(176,671)	25,750,369
Resource recovery facility	4,483,495	(77,131)	4,560,626
Rehabilitation asset	4,815,832	(90,862)	4,906,694
Work in progress - Rehabilitation	1,169	1,169	-
TOTAL NON-CURRENT ASSETS	58,388,276	(783,075)	59,171,351
TOTAL ASSETS	95,640,330	(1,188,243)	96,828,573
CURRENT LIABILITIES			
Trade and other payables	5,723,581	(1,034,861)	6,758,442
Provisions	1,025,677	13,885	1,011,792
Borrowings	96,488	(30,675)	127,163
TOTAL CURRENT LIABILITIES	6,845,745	(1,051,651)	7,897,397
NON CURRENT LIABILITIES			
Provisions for Leave	56,712	17,747	38,965
Non Current Loans	727,915	-	727,915
Decommission Provision for Capping	16,412,570	67,626	16,344,944
Other Non Current Liabilities	39,983	-	39,983
TOTAL NON CURRENT LIABILITIES	17,237,180	85,373	17,151,807
TOTAL LIABILITIES	24,082,925	(966,278)	25,049,204
NET ASSETS	71,557,405	(221,965)	71,779,370
EQUITY			
Retained Surplus	13,048,331	(304,381)	13,352,712
Reserves (Cash Back)	22,035,916	82,417	21,953,499
Reserves (Non Cash Back)	32,387,432	-	32,387,432
Council Contribution	4,085,726	-	4,085,726
TOTAL EQUITY	71,557,405	(221,965)	71,779,370

Mindarie Regional Council
STATEMENT OF RESERVES
For the month ended 31 August 2019

Description	ACTUAL 2018/2019
Opening Balance - 1 July 2019	
Site Rehabilitation	13,082,944
Capital Expenditure	5,731,955
Participants Surplus Reserve	2,000,000
RRF Maintenance Funding	647,524
Carbon Abatement	491,076
	21,953,499
Interest on Investments	
Site Rehabilitation	-
Capital Expenditure	-
Participants Surplus Reserve	-
RRF Maintenance Funding	-
Carbon Abatement	-
Transfer from Operating Surplus	
Site Rehabilitation	67,629
Capital Expenditure	-
Participants Surplus Reserve	-
RRF Maintenance Funding	41,666
Carbon Abatement	-
	109,295
Total Transfer from Operations	109,295
Transfer from Balance Sheet Provisions	
Site Rehabilitation	-
	-
Transfer to Operating Surplus	
Site Rehabilitation	-
Capital Expenditure	26,878
RRF Maintenance Funding	-
Carbon Abatement	-
	26,878
Closing Balance	
Site Rehabilitation	13,150,572
Capital Expenditure	5,705,077
Participants Surplus Reserve	2,000,000
RRF Maintenance Funding	689,190
Carbon Abatement	491,076
	22,035,916

Mindarie Regional Council
STATEMENT OF INVESTING ACTIVITIES
For the month ended 31 August 2019

Description	Adopted Budget	Revised Budget	YTD Actual	% to Revised Budget
PLANT, VEHICLES AND MACHINERIES				
Plant and Vehicles				
Replacement of Fire Ute with Fire Fighting Pod (Plant71)	85,000	85,000	-	
Replacement of Kia Grand Carnival (Plant125)	47,000	47,000	-	
<i>brought forward items:</i>				
Replacement of Toyota Forklift	35,000	35,000	-	
	167,000	167,000	-	
Machinery and Equipment				
Replacement of ADC Tarps	36,000	36,000	-	
Replacement of Hooklift Bins	45,000	45,000	-	
Vehicle Borne Litter Vacuum	32,000	32,000	-	
Dinosaur Remote Water Cannon	10,000	10,000	-	
3x Hooklift Bin System Modification	60,000	60,000	-	
1x Odour Irrigation - Landfill (Mobile) with Motor	16,476	16,476	-	
Hooklift Tynes for Loader	50,000	50,000	-	
<i>brought forward items:</i>				
Purchase and install 2x Cardboard Compactors	102,000	102,000	-	
	351,476	351,476	-	
TOTAL PLANT, VEHICLES AND MACHINERIES	518,476	518,476	-	
FURNITURE AND EQUIPMENT				
Furniture and Fittings				
Replacement of Airconditioning Units	67,600	67,600	-	
	67,600	67,600	-	0.00%
TOTAL FURNITURE AND EQUIPMENT	67,600	67,600	-	
COMPUTING EQUIPMENT				
Computing Equipment				
Replacement of Core Switches	12,000	12,000	-	
Network Rack for UPS	8,000	8,000	-	
Navision system upgrade	70,000	70,000	-	
	90,000	90,000	-	
TOTAL COMPUTING EQUIPMENT	90,000	90,000	-	
LAND AND BUILDINGS				
Building				
Upgrade Administration Toilets	20,000	20,000	-	
Upgrade Recycling Centre Security	50,000	50,000	-	
<i>brought forward items:</i>				
Recycling Centre renovation and alignment phase2	160,000	160,000	-	
	230,000	230,000	-	
TOTAL LAND AND BUILDINGS	230,000	230,000	-	

Mindarie Regional Council
STATEMENT OF INVESTING ACTIVITIES
For the month ended 31 August 2019

Description	Adopted Budget	Revised Budget	YTD Actual	% to Revised Budget
INFRASTRUCTURE				
Operations				
Replacement of Trash Pump	5,000	5,000	-	
Upgrades and improvements-MRC Infrastructure	150,000	150,000	-	
Landfill Access Ramp Development	50,000	50,000	-	
CDS Infrastructure Footprint Preparations and Supporting Infra	70,000	70,000	-	
Western Boundary Fence Replacement	110,000	110,000	-	
Replacement of Gas Monitor	17,000	17,000	-	
Environmental Drilling for Groundwater and Gas Monitor Bores	150,000	150,000	-	
Replacement of 2x Airwell Pumps	22,000	22,000	-	
Irrigation upgrade around Weighbridge	10,000	10,000	-	
brought forward items:				
Leachate treatment project	347,000	347,000	16,471	4.75%
Transfer station extension	200,000	200,000	9,394	4.70%
	1,476,600	1,476,600	25,866	1.75%
Landfill Infrastructure Phase 3				
Cell Development - Lining	200,216	200,216	1,169	0.58%
Visual Barrier - North at Stage 2	20,000	20,000	-	
	220,216	220,216	1,169	0.53%
TOTAL INFRASTRUCTURE	1,696,816	1,696,816	27,035	1.59%

INFORMATION ON BORROWINGS

(a) Loan Schedule and Interest Expense

Actual						Principal Repayments	Principal Outstanding	Interest Repayments	Note
	Value of Loan Approved	Matures	Interest Rates	Principal 01/07/2019	Principal Drawn Down to 30/06/2020	Actual to 31/08/2019	Actual to 31/08/2019	Actual to 31/08/2019	
Community Amenities									
Regional Resource Recovery Facility									
Loan 10a - RRF Infrastructure	2,000,000	Apr-25	6.16%	855,078	-	30,675	824,403	8,778	
TOTAL	2,000,000			855,078	-	30,675	824,403	8,778	
						Facility Fee		-	
						Total Borrowing Costs		8,778	

Financial Statements for the period ended 30 September 2019
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Item 11.1	APPENDIX NO. 3	Item 11.1
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MANAGEMENT FINANCIAL STATEMENTS

**FOR THE MONTH ENDED
30 September 2019**

Mindari Regional Council
INCOME STATEMENT BY NATURE AND TYPE
For the month ended 30 September 2019

Description	Adopted Budget	YTD Budget	YTD Actual	\$ Variance	% Variance	Note
Revenue from Ordinary Activities						
Member User Charges						
User Charges - City of Perth	2,665,000	653,290	682,348			
User Charges - City of Wanneroo	13,612,000	3,720,395	3,050,666			
User Charges - City of Joondalup	7,312,145	1,871,820	1,592,575			
User Charges - City of Stirling	12,879,125	3,395,067	2,310,577			
User Charges - Town of Cambridge	1,210,525	293,746	287,398			
User Charges - City of Vincent	2,747,000	691,145	686,769			
User Charges - Town of Victoria Park	2,511,250	646,517	599,066			
User Charges - RRF Residues	10,482,675	2,784,091	3,270,875			
	53,419,720	14,056,071	12,480,274	(1,575,797)	(11.21%)	
Non Member User Charges						
User Charges - Casual Tipping Fees	3,044,976	753,631	591,810	(161,821)	(21.47%)	
	3,044,976	753,631	591,810	(161,821)	(21.47%)	
Total User Charges	56,464,696	14,809,702	13,072,084	(1,737,618)	(11.73%)	1
Other Charges						
Service Charges						
Sale of Recyclable Materials	806,129	219,249	167,402	(51,847)	(23.65%)	
Gas Power Generation Sales	1,130,000	42,598	42,598	-	0.00%	
Grants and Subsidies	-	-	-	-		
Contributions, Reimbursements & Donations	16,660	-	-	-		
Interest Earnings	618,250	154,563	152,595	(1,968)	(1.27%)	
Other Revenue	499,274	70,454	136,451	65,997	93.67%	
Total Other Charges	3,070,313	486,864	499,047	12,183	2.50%	
Total Revenue from Ordinary Activities	59,535,009	15,296,566	13,571,131	(1,725,435)	(11.28%)	
Expenses from Ordinary Activities						
Employee Costs	5,456,708	1,272,087	1,324,998	(52,911)	(4.16%)	
Materials and Contracts						
Consultants and Contract Labour	806,880	47,563	42,437	5,126	10.78%	
Communications and Public Consultation	654,500	44,969	44,968	1	0.00%	
Landfill Expenses	1,702,870	223,742	221,099	2,643	1.18%	
Office Expenses	319,601	66,733	58,533	8,200	12.29%	
Information System Expenses	189,930	40,194	26,612	13,582	33.79%	
Building Maintenance	168,400	13,287	12,879	408	3.07%	
Plant and Equipment Operating & Hire	874,790	167,874	214,453	(46,579)	(27.75%)	
RRF Other Operating Expenses	30,323,475	8,406,088	8,689,649	(283,561)	(3.37%)	2
WMRC	-	-	-	-		
Utilities	321,379	77,180	61,297	15,883	20.58%	
Depreciation	1,701,725	425,415	694,182	(268,767)	(63.18%)	3
Borrowing Costs	48,716	12,960	12,960	-	0.00%	
Insurances	278,200	48,823	52,267	(3,444)	(7.05%)	
DEP Landfill Levy	11,037,130	2,753,111	2,246,488	506,623	18.40%	4
Land Lease/Rental	795,557	196,920	180,686	16,235	8.24%	
Other Expenditure						
Members Costs	250,413	-	-	-		
Administration Expenses	179,500	27,983	26,394	1,589	5.68%	
Amortisation for Cell Development	1,278,520	318,916	260,230	58,686	18.40%	
Amortisation for Decommissioning Asset	545,191	136,294	136,294	-	0.00%	
Capping Accretion Expense	248,010	62,001	62,001	-	0.00%	
Post Closure Accretion Expense	157,761	39,438	39,438	-	0.00%	
RRF Amortisation	462,791	115,697	115,697	-	0.00%	
Total Expenses	57,802,047	14,497,275	14,523,563	(26,288)	(0.18%)	
Profit on Sale of Assets	247,716	-	-	-		
Loss on Sale of Assets	129,271	-	-	-		
Revaluation of Assets	-	-	-	-		
	118,445	-	-	-		
Changes in Net Assets Resulting from Operations	1,851,407	799,291	(952,432)	(1,751,723)	(219.16%)	

NOTES FOR VARIATIONS - INCOME STATEMENT BY NATURE AND TYPE

Note #	Description of Item	Nature of variance where:
		1. Member Revenue (Aggregated) variances greater than \$250,000. 2. Non Member Revenue (Aggregated) variances greater than \$100,000. 3. Other Revenues Charged (Per Line Item) variances greater than \$100,000. 4. All Expense variances (Per Line Item) greater than \$100,000.
1	User Charges - Members and Non Members	Total user charges for the year to date are below budget by \$1,738k due to less than budgeted member council's waste of \$1,576k, mainly City of Stirling, City of Wanneroo and City of Joondalup. The budget is phased in line with last years actual deliveries and the tonnage estimations supplied by each member council individually. Non-member waste is \$162k below budget as trade customers find alternative options for waste disposal. The Member Councils delivered less processable tonnes (2,184t) and less non processable tonnes (7,835t) than budget year to date. The variance is relating mainly to City of Joondalup and City of Stirling. RRF residues have delivered more than anticipated (2,375t) year to date. This can be attributed to the City of Stirling delivering to the RRF for a trial period of six months that commenced in September 2019.
2	RRF Operating Expenses	RRF Other Operating Expenses is \$284k above budget due to waste diversion adjustments with regard to City of Joondalup three bin system roll out.
3	Depreciation	Depreciation is \$269k above budget due to revaluation of assets not included in the adopted budget.
4	DWER Landfill Levy	DWER Landfill Levy is \$507k below budget due to 7,867 tonnes less of levied waste being delivered against phased budget.

Mindarie Regional Council
OPERATING STATEMENT
For the month ended 30 September 2019

Description	Adopted Budget	YTD Budget	YTD Actual	\$ Remaining Bal of Budget	% Balance
Resource Recovery Facility					
Operating Expenditure					
Employee Costs					
Salaries	-	-	-	-	
Allowances	-	-	-	-	
Workers Compensation Premium	-	-	-	-	
Consultants and Contract Labour					
Consultancy	10,000	2,663	2,663	7,337	73.37%
	10,000	2,663	2,663	7,337	73.37%
Office Expenses					
Cleaning of Buildings					
General cleaning (Enviro Care)	12,000	3,000	1,178	10,822	90.18%
Window cleaning	-	-	-	-	
	12,000	3,000	1,178	10,822	90.18%
Information System Expenses					
Computer System Maintenance					
ICT contractors costs	2,000	-	-	2,000	100.00%
Newcastle Weighing Services-Gen Maintenance	12,000	3,000	2,606	9,394	78.28%
Vertical Telecom P/L-Maint of Microwave Ant	6,000	1,500	1,322	4,678	77.96%
	20,000	4,500	3,928	16,072	80.36%
Building Maintenance					
Building Maintenance					
Airconditioning Maintenance	3,000	-	-	3,000	100.00%
Septic system maintenance	4,000	-	-	4,000	100.00%
Community Education Centre	3,000	294	294	2,706	90.20%
Weighbridge and Calibration	7,500	-	-	7,500	100.00%
Building Security					
Security - Monitoring	-	-	86	(86)	
	17,500	294	380	17,120	97.83%
RRF Operation Expenses					
Fencing and Gate Maintenance					
Fencing and Gate Maintenance	9,000	252	252	8,748	97.20%
Repair of Boom Gate	1,000	-	-	1,000	100.00%
Access control infrastructure maintenance	3,000	85	85	2,915	97.18%
Road Maintenance	5,000	-	-	5,000	100.00%
Bores and Pipework					
Bore maint/calibration/electronics	4,500	1,214	1,214	3,286	73.02%
Groundwater sampling	4,000	-	-	4,000	100.00%
Bacteria sampling	1,000	1,000	1,763	(763)	(76.28%)
Vermin control	500	-	-	500	100.00%
Spills/leaks/incident management	500	-	-	500	100.00%
Landscaping and Gardens	5,000	-	-	5,000	100.00%
Compost Disposal	461,475	44,099	74,131	387,344	83.94%
Contractor's Fees	29,578,500	8,359,438	8,612,205	20,966,295	70.88%
RRF Maintenance Funding	250,000	-	-	250,000	100.00%
	30,323,475	8,406,088	8,689,649	21,633,826	71.34%
Utilities					
Electricity	15,800	2,156	1,260	14,540	92.03%
Rates	114,339	28,587	24,792	89,547	78.32%
	130,139	30,743	26,052	104,087	79.98%
Insurance					
Municipal Property Insurance	3,800	948	1,023	2,777	73.08%
Public Liability Insurance	5,650	1,411	1,394	4,256	75.33%
	9,450	2,359	2,417	7,033	74.43%
Cost of Borrowings					
Interest on Loans					
Loan 10A	48,716	12,960	12,960	35,756	73.40%
Loan Expenses	-	-	-	-	
	48,716	12,960	12,960	35,756	73.40%
Amortisations					
Amortisation Pre-operating Costs	104,784	26,196	26,196	78,588	75.00%
Amortisation Costs	358,007	89,501	89,501	268,506	75.00%
	462,791	115,697	115,697	347,094	75.00%
Depreciation					
Depreciation on Building	25,123	6,279	9,129	15,994	63.66%
Depreciation on Infrastructure	34,871	8,717	10,796	24,075	69.04%
	59,994	14,996	19,925	40,069	66.79%
Total Operating Expenditure	31,094,065	8,593,300	8,874,849	22,195,141	71.38%
Net Total	(31,094,065)	(8,593,300)	(8,874,849)	(22,195,141)	71.38%

Mindarie Regional Council
INCOME STATEMENT BY DEPARTMENT
For the month ended 30 September 2019

Description	Adopted Budget	YTD Budget	YTD Actual	\$ Variance	% Variance
Revenues from Ordinary Activities					
Operating Revenues					
General Purpose Funding	59,535,009	15,296,566	13,571,130	(1,725,436)	(11.28%)
Community Amenities	-	-	-	-	
Resource Recovery Facility	-	-	-	-	
	59,535,009	15,296,566	13,571,130	(1,725,436)	(11.28%)
Profit on Disposal of Assets					
Governance	-	-	-	-	
Community Amenities	247,716	-	-	-	
Resource Recovery Facility	-	-	-	-	
	247,716	-	-	-	
Total Revenue	59,782,725	15,296,566	13,571,130	(1,725,436)	(11.28%)
Expenses from Ordinary Activities					
Operating Expenditure					
Governance	4,176,961	848,351	885,338	(36,987)	(4.36%)
Community Amenities	22,531,021	5,055,624	4,763,377	292,247	5.78%
Resource Recovery Facility	31,045,349	8,580,340	8,861,889	(281,549)	(3.28%)
	57,753,331	14,484,315	14,510,603	(26,288)	(0.18%)
Loss on Sale of Assets					
Governance	-	-	-	-	
Community Amenities	129,271	-	-	-	
Resource Recovery Facility	-	-	-	-	
	129,271	-	-	-	
Cost of Borrowings					
Governance	-	-	-	-	
Community Amenities	-	-	-	-	
Resource Recovery Facility	48,716	12,960	12,960	-	0.00%
	48,716	12,960	12,960	-	0.00%
Total Expenditure	57,931,318	14,497,275	14,523,564	(26,288)	(0.18%)
Revaluation of Assets	-	-	-	-	
Changes in Net Assets Resulting from Operations	1,851,407	799,291	(952,433)	(1,751,724)	(219.16%)

Mindarie Regional Council
Balance Sheet
For the month ended 30 September 2019

Description	ACTUAL 2019/2020	Movement	ACTUAL 2018/2019
CURRENT ASSETS			
Cash and cash equivalents	32,135,470	(12,746)	32,148,215
Debtors and other receivables	5,483,056	529,160	4,953,895
Inventories	10,387	(2,580)	12,967
Other Current Assets	374,973	(167,171)	542,144
TOTAL CURRENT ASSETS	38,003,886	346,663	37,657,223
NON-CURRENT ASSETS			
Property, plant and equipment	16,753,499	(538,618)	17,292,117
Work in progress - property, plant and equipment	10,831	10,831	-
Infrastructure	6,537,200	(118,995)	6,656,195
Work in progress - Infrastructure	48,123	42,774	5,349
Excavation work	25,490,139	(260,230)	25,750,369
Resource recovery facility	4,444,929	(115,697)	4,560,626
Rehabilitation asset	4,770,400	(136,294)	4,906,694
Work in progress - Rehabilitation	19,778	19,778	-
TOTAL NON-CURRENT ASSETS	58,074,899	(1,096,451)	59,171,351
TOTAL ASSETS	96,078,785	(749,788)	96,828,573
CURRENT LIABILITIES			
Trade and other payables	6,841,192	82,751	6,758,442
Provisions	1,036,053	24,261	1,011,792
Borrowings	96,488	(30,675)	127,163
TOTAL CURRENT LIABILITIES	7,973,733	76,336	7,897,397
NON CURRENT LIABILITIES			
Provisions for Leave	63,834	24,869	38,965
Non Current Loans	727,915	-	727,915
Decommission Provision for Capping	16,446,383	101,439	16,344,944
Other Non Current Liabilities	39,983	-	39,983
TOTAL NON CURRENT LIABILITIES	17,278,115	126,308	17,151,807
TOTAL LIABILITIES	25,251,848	202,644	25,049,204
NET ASSETS	70,826,937	(952,433)	71,779,370
EQUITY			
Retained Surplus	12,346,132	(1,006,580)	13,352,712
Reserves (Cash Back)	22,007,646	54,147	21,953,499
Reserves (Non Cash Back)	32,387,432	-	32,387,432
Council Contribution	4,085,726	-	4,085,726
TOTAL EQUITY	70,826,937	(952,433)	71,779,370

Mindarie Regional Council
STATEMENT OF RESERVES
For the month ended 30 September 2019

Description	ACTUAL 2018/2019
Opening Balance - 1 July 2019	
Site Rehabilitation	13,082,944
Capital Expenditure	5,731,955
Participants Surplus Reserve	2,000,000
RRF Maintenance Funding	647,524
Carbon Abatement	491,076
	<u>21,953,499</u>
Interest on Investments	
Site Rehabilitation	-
Capital Expenditure	-
Participants Surplus Reserve	-
RRF Maintenance Funding	-
Carbon Abatement	-
	-
Transfer from Operating Surplus	
Site Rehabilitation	101,443
Capital Expenditure	-
Participants Surplus Reserve	-
RRF Maintenance Funding	62,499
Carbon Abatement	-
	163,942
Total Transfer from Operations	<u>163,942</u>
Transfer from Balance Sheet Provisions	
Site Rehabilitation	-
	<u>-</u>
Transfer to Operating Surplus	
Site Rehabilitation	-
Capital Expenditure	109,794
RRF Maintenance Funding	-
Carbon Abatement	-
	<u>109,794</u>
Closing Balance	
Site Rehabilitation	13,184,387
Capital Expenditure	5,622,161
Participants Surplus Reserve	2,000,000
RRF Maintenance Funding	710,023
Carbon Abatement	491,076
	<u>22,007,646</u>

Mindarie Regional Council
STATEMENT OF INVESTING ACTIVITIES
For the month ended 30 September 2019

Description	Adopted Budget	Revised Budget	YTD Actual	% to Revised Budget
PLANT, VEHICLES AND MACHINERIES				
Plant and Vehicles				
Replacement of Fire Ute with Fire Fighting Pod (Plant71)	85,000	85,000	36,569	43.02%
Replacement of Kia Grand Carnival (Plant125)	47,000	47,000	-	
brought forward items:				
Replacement of Toyota Forklift	35,000	35,000	-	
	167,000	167,000	36,569	21.90%
Machinery and Equipment				
Replacement of ADC Tarps	36,000	36,000	-	
Replacement of Hooklift Bins	45,000	45,000	-	
Vehicle Borne Litter Vacuum	32,000	32,000	-	
Dinosaur Remote Water Cannon	10,000	10,000	-	
3x Hooklift Bin System Modification	60,000	60,000	-	
1x Odour Irrigation - Landfill (Mobile) with Motor	16,476	16,476	-	
Hooklift Tynes for Loader	50,000	50,000	-	
brought forward items:				
Purchase and install 2x Cardboard Compactors	102,000	102,000	-	
	351,476	351,476	-	
TOTAL PLANT, VEHICLES AND MACHINERIES	518,476	518,476	36,569	7.05%
FURNITURE AND EQUIPMENT				
Furniture and Fittings				
Replacement of Airconditioning Units	67,600	67,600	-	
	67,600	67,600	-	0.00%
TOTAL FURNITURE AND EQUIPMENT	67,600	67,600	-	
COMPUTING EQUIPMENT				
Computing Equipment				
Replacement of Core Switches	12,000	12,000	-	
Network Rack for UPS	8,000	8,000	-	
Navision system upgrade	70,000	70,000	-	
	90,000	90,000	-	
TOTAL COMPUTING EQUIPMENT	90,000	90,000	-	
LAND AND BUILDINGS				
Building				
Upgrade Administration Toilets	20,000	20,000	-	
Upgrade Recycling Centre Security	50,000	50,000	-	
brought forward items:				
Recycling Centre renovation and alignment phase2	160,000	160,000	10,831	
	230,000	230,000	10,831	4.71%
TOTAL LAND AND BUILDINGS	230,000	230,000	10,831	4.71%

Mindarie Regional Council
STATEMENT OF INVESTING ACTIVITIES
For the month ended 30 September 2019

Description	Adopted Budget	Revised Budget	YTD Actual	% to Revised Budget
INFRASTRUCTURE				
Operations				
Replacement of Trash Pump	5,000	5,000	-	
Upgrades and improvements-MRC Infrastructure	150,000	150,000	-	
Landfill Access Ramp Development	50,000	50,000	-	
CDS Infrastructure Footprint Preparations and Supporting Infra	70,000	70,000	-	
Western Boundary Fence Replacement	110,000	110,000	-	
Replacement of Gas Monitor	17,000	17,000	-	
Environmental Drilling for Groundwater and Gas Monitor Bores	150,000	150,000	-	
Replacement of 2x Airwell Pumps	22,000	22,000	-	
Irrigation upgrade around Weighbridge	10,000	10,000	-	
brought forward items:				
Leachate treatment project	347,000	347,000	29,630	8.54%
Transfer station extension	200,000	200,000	13,144	6.57%
	1,476,600	1,476,600	42,774	2.90%
Landfill Infrastructure Phase 3				
Cell Development - Lining	200,216	200,216	12,468	6.23%
Visual Barrier - North at Stage 2	20,000	20,000	7,310	36.55%
	220,216	220,216	19,778	8.98%
TOTAL INFRASTRUCTURE	1,696,816	1,696,816	62,552	3.69%

INFORMATION ON BORROWINGS

(a) Loan Schedule and Interest Expense

Actual						Principal Repayments	Principal Outstanding	Interest Repayments	Note
	Value of Loan Approved	Matures	Interest Rates	Principal 01/07/2019	Principal Drawn Down to 30/06/2020	Actual to 30/09/2019	Actual to 30/09/2019	Actual to 30/09/2019	
Community Amenities									
Regional Resource Recovery Facility									
Loan 10a - RRF Infrastructure	2,000,000	Apr-25	6.16%	855,078	-	30,675	824,403	12,960	
TOTAL	2,000,000			855,078	-	30,675	824,403	12,960	
						Facility Fee		-	
						Total Borrowing Costs		12,960	

Tonnage Report to 30 September 2019
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Item 11.2	APPENDIX NO. 4	Item 11.2
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Information relating to landfill, resource recovery & recycling tonnages year to date 2019/20

Month: Sep³⁶ 19

TONNAGE								
RRF Actual	Landfill Actual	Total Tonnage	Budget 2019/20	Variance YTD	Target % Year to Date	Note	Actual % Year to Date	Year to date Tonnage previous year

REVENUE				
Actual G/L \$	Budget 2019/20	Target % Year to Date	Note	Actual % Year to Date

MEMBERS

Processable									
Cambridge	794	602	1,396	1,422	(26)	25.1%	1	98.2%	444
Joondalup	5,784	1,836	7,620	8,977	(1,357)	25.1%		84.9%	3,820
Perth	-	3,327	3,327	3,187	140	25.1%		104.4%	1,099
Stirling	1,831	8,274	10,105	10,459	(355)	25.1%		96.6%	3,288
Victoria Park	2,854	67	2,921	3,000	(78)	25.1%		97.4%	931
Vincent	2,850	29	2,880	3,051	(172)	25.1%		94.4%	950
Wanneroo	14,292	114	14,406	14,743	(337)	25.1%		97.7%	4,477
Sub Total Processable	28,406	14,250	42,655	44,839	(2,184)	25.1%		95.1%	15,009
Non-Processable									
Cambridge		6	6	11	(5)	32.7%	1	54.0%	10
Joondalup		147	147	153	(6)	32.7%		95.9%	132
Perth		1	1	-	-	32.7%		0.0%	-
Stirling		1,166	1,166	6,102	(4,936)	32.7%		19.1%	1,489
Victoria Park		1	1	103	(102)	32.7%		1.0%	7
Vincent		470	470	320	150	32.7%		146.9%	119
Wanneroo		467	467	3,405	(2,938)	32.7%		13.7%	1,456
Sub Total Non-Processable	-	2,259	2,259	10,094	(7,835)	32.7%		22.4%	3,212
Other									
Sita Biovision Residues		15,955	15,955	13,581	2,375	28.3%	1	117.5%	4,311
Wanneroo WRC		-	-	-	-	-		-	-
Sub Total Other	-	15,955	15,955	13,581	2,375			117.5%	4,311
SUB TOTAL MEMBERS	28,406	32,464	60,870	68,515	(7,645)	(11.16)		88.8%	22,533

\$ 286,147	291,428	25.1%	1	98.2%
\$ 1,562,195	1,840,365	25.1%		84.9%
\$ 682,079	653,290	25.1%		104.4%
\$ 2,071,455	2,144,148	25.1%		96.6%
\$ 598,863	614,934	25.1%		97.4%
\$ 590,328	625,500	25.1%		94.4%
\$ 2,953,891	3,022,401	25.1%		97.7%
\$ 8,744,959	\$ 9,192,067	25.1%		95.1%

\$ 1,251	2,317	32.7%	1	54.0%
\$ 30,380	31,455	32.7%		96.6%
\$ 268	-	32.7%		-
\$ 239,122	1,250,918	32.7%		19.1%
\$ 203	21,017	32.7%		1.0%
\$ 96,440	65,645	32.7%		146.9%
\$ 96,776	697,994	32.7%		13.9%
\$ 464,439	\$ 2,069,346	32.7%		22.4%

\$ 3,270,875	2,784,091	26.6%	1	117.5%
\$ -	-	0.0%		-
\$ 3,270,875	\$ 2,784,091			117.5%
\$ 12,480,274	\$ 14,045,503			88.9%

CASUALS

Trade		2,470	2,470	3,091	(621)	24.8%	1	79.9%	995
Cash		634	634	819	(186)	24.8%	1	77.3%	264
Sub Total Casuals	-	3,103	3,103	3,911	(807)	24.8%		79.4%	1,259
TOTAL	28,406	35,568	63,973	72,425	(8,452)				23,792

\$ 471,019	595,734	24.8%	1	79.1%
\$ 120,790	157,897	24.8%	1	76.5%
\$ 591,810	\$ 753,632	24.8%		78.5%
\$ 13,072,084	\$ 14,799,135			

RECYCLING

Recycling centre sales									
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\$ 167,402	71,647	8.9%		233.6%
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Notes 1* Based on 18/19 actual tonnages

Waste to Landfill Tonnages Report for the period to 30 September 2019

Members

The Member Councils' processable waste for the financial year to date is 2,184 tonnes below forecast, primarily as a result of the City of Joondalup (1,357t).

The non processable waste for the year to date is 7,835 tonnes below the financial forecast, primarily as a result of the City of Stirling (4,936t).

These variances leave the MRC 10.3% behind in its budgeted waste receipts from Member Councils for the financial year to date 2019/2020. The tonnage budget is phased based upon last year's actual receipts and the tonnage estimations are supplied by each member council individually during the budget setting exercise.

Overall the Member Council waste is 7,645 tonnes below the phased budget as at the end of September 2019.

RRF

The Resource Recovery Facility residue tonnes are above phased budget (2,375t) due to the more than the contracted 13,581 tonnes being delivered to the facility year to date.

Trade & Casual

The Casual and Trade tonnages are 807 tonnes lower than forecast for the financial year as trade customers find alternative waste disposal solutions.

Overall for the period ended 30th September 2019, the tonnes received are 8,452 tonnes below what was budgeted.

List of Payments made for the month ended 31 July 2019

Item 11.2

APPENDIX NO. 5

Item 11.2

Schedule of Payments for July 2019
Council Meeting - 21st November 2019

Cheque Posting Date	Document No.	Vendor Name	Description	Amount
9/07/2019	667	Cash	Staff Lotto	\$300.00
9/07/2019	668	Telstra	Directory Charges July 2019	\$849.00
10/07/2019	669	Cancelled Cheque	Cancelled	\$0.00
10/07/2019	670	Department of Mines, Industry Regulation & Safety	Dangerous Good License	\$212.00
12/07/2019	671	Telstra	Telephone Usage June 2019	\$462.52
19/07/2019	672	Child Support	Child Support Allowance payment - Deduction made from staff salary	\$747.00
19/07/2019	673	Cash - Petty Cash	Petty Cash Reimbursement	\$808.15
19/07/2019	674	Cash	Staff Lotto	\$300.00
24/07/2019	675	City of Swan	Janice Mann Long Service Leave transfer	\$12,841.16
24/07/2019	676	Telstra	Mobiles June 2019	\$664.39
26/07/2019	677	Water Corporation	Water Usage 21/05/19 - 19/07/19	\$625.93
Total CBA cheques				\$17,810.15
1/07/2019	DP-01746	iiNet Limited	Voip Services	\$9.95
2/07/2019	DP-01747	Commonwealth Bank	Cancelled	\$0.00
2/07/2019	DP-01748	Commonwealth Bank	CBA Merchant fees - June 2019	\$1,063.65
2/07/2019	DP-01749	Commonwealth Bank	Cancelled	\$0.00
10/07/2019	Fees	Commonwealth Bank	Audit Certification Fee	\$60.00
12/07/2019	Fees	Commonwealth Bank	Bank Bag Fees	\$450.00
15/07/2019	Fees	Commonwealth Bank	Transaction Fees	\$80.55
29/07/2019	DP-01750	MRC Credit Card	See attached schedule*	\$27,060.35
2/07/2019	DP-01751	Commonwealth Bank	CBA Merchant Fees - June 2019	\$89.12
26/07/2019	DP-01752	Commonwealth Bank	Loans 10a payment July 2019	\$43,832.52
31/07/2019	DP-01753	Commonwealth Bank	Electronic Trace Fee	\$50.00
Total Direct Payments & Fees				\$72,696.14
Total Inter account Transfers				\$0.00
Posting Date	Document No	Vendor Name	Details	EFT Amount
5/07/2019	EFT-01766	Payroll Employee Wages	MRC Payroll	\$112,350.34
5/07/2019	EFT-01767	Australian Taxation Office	Payroll PAYG	\$37,889.00
10/07/2019	EFT-01768	Australian Landfill Owners Association	2019 ALOA Annual Membership - Jan-Jun19	\$2,750.00
10/07/2019	EFT-01768	Blackwoods & Atkins	Workshop Consumables Relays	\$57.97
10/07/2019	EFT-01768	Blackwoods & Atkins	Tie Cables	\$36.48
10/07/2019	EFT-01768	BOQ Asset Finance & Leasing Pty Ltd	Kyocera Lease - July 2019	\$446.85
10/07/2019	EFT-01768	Bunnings	Cable Ties & Ratchet	\$114.00
10/07/2019	EFT-01768	Bunnings	Spring back bollard	\$443.02
10/07/2019	EFT-01768	BustAMove Party Charters	Bus for staff social event July 19	\$600.00

10/07/2019 EFT-01768	Cleanaway Co Pty Ltd formally TOX FREE	Fluro	\$1,162.98
10/07/2019 EFT-01768	Couplers Malaga	Leachate pipe /rainfall fittings	\$1,806.55
10/07/2019 EFT-01768	COVS Parts Pty Ltd	Plant107 fs1007	\$330.09
10/07/2019 EFT-01768	Crossland & Hardy Pty Ltd	Landfill Survey	\$1,441.00
10/07/2019 EFT-01768	ECOLO WA	June service of 5 odour pods	\$5,060.00
10/07/2019 EFT-01768	ELO Digital Office AU/NA Pty Ltd	ELO Software Project Commencing (50%)	\$16,680.81
10/07/2019 EFT-01768	EMRC	CCA Timber to Red Hill	\$511.98
10/07/2019 EFT-01768	EMRC	Recycled wood 22-31/5/19 - 2.5 tonnes	\$143.00
10/07/2019 EFT-01768	Excel Carpet Cleaning WA	Window Cleaning Services Tamala Park	\$460.00
10/07/2019 EFT-01768	Fastfwd IT	DCS Replacement RRF 26/06/19	\$10,975.76
10/07/2019 EFT-01768	Heavy Duty Auto Electrics	Plant120 camera and buzzer	\$11,440.00
10/07/2019 EFT-01768	Heavy Duty Auto Electrics	Plant76 compressor repair	\$456.50
10/07/2019 EFT-01768	Heavy Duty Auto Electrics	Plant120 PTO repairs	\$784.30
10/07/2019 EFT-01768	Heavy Duty Auto Electrics	Plant120 radio repairs	\$478.50
10/07/2019 EFT-01768	Heavy Duty Auto Electrics	Plant133 radio refit	\$555.50
10/07/2019 EFT-01768	Heavy Duty Auto Electrics	Plant130 radio	\$566.50
10/07/2019 EFT-01768	Heavy Duty Auto Electrics	Plant132 radio refit	\$665.50
10/07/2019 EFT-01768	Heavy Duty Auto Electrics	Plant131 radio refit	\$731.50
10/07/2019 EFT-01768	IRP Pty Ltd	Ops Admin Relief w/e 02/06/19	\$1,922.80
10/07/2019 EFT-01768	Joondalup Office National	Various stationary	\$180.44
10/07/2019 EFT-01768	KI Training & Assessing Pty Ltd	Basic Rigging Course - Ben Lacy - 4th-8th June	\$810.00
10/07/2019 EFT-01768	MARKETFORCE P/L	FYW banners	\$1,811.26
10/07/2019 EFT-01768	Michael Page International P/L	Admin Support w/e 02/06/19 - Alana Gasson	\$1,500.68
10/07/2019 EFT-01768	Michael Page International P/L	Admin Relief w/e 15/5/19	\$1,500.68
10/07/2019 EFT-01768	Midalia Steel	Metal sheets 2x1200x2400 sheet	\$1,780.90
10/07/2019 EFT-01768	Neverfail Springwater Ltd	Spring Water 15L x 7	\$52.85
10/07/2019 EFT-01768	One Fun Band (Club Band Pty Ltd)	Band for mid-yr function 20/7/19 balance due	\$907.50
10/07/2019 EFT-01768	OzSpy Joondalup	Supply and install CCTV at Admin	\$4,489.00
10/07/2019 EFT-01768	PIRTEK (MALAGA) PTY LTD	Plant01 - Compressor hose repair	\$663.12
10/07/2019 EFT-01768	Position Partners	GPS Clarkson - Landfill	\$2,200.00
10/07/2019 EFT-01768	Preferred Training Network Pty Ltd	Supervisor Training 28/29 May 2019	\$399.30
10/07/2019 EFT-01768	Rose Rogers Creative	Reuse Shop Advertising	\$458.40
10/07/2019 EFT-01768	Rose Rogers Creative	Design for site signage	\$840.00
10/07/2019 EFT-01768	Town of Cambridge	TP Lease Fees - Jul 19 Cambridge	\$5,513.54
10/07/2019 EFT-01768	Trade West Industrial Supplies	Hi Vis Polar Fleece Pull Over Half Zip O/N (L)	\$1,223.48
10/07/2019 EFT-01768	Trade West Industrial Supplies	Heavy Duty Nitrole Gloves Black - Large	\$288.31
10/07/2019 EFT-01768	Tyrecycle P/L	Recycling of 90 x tyres	\$664.17
10/07/2019 EFT-01768	Western Roadtrain Driver Training	HR drivers license - extra training	\$230.00
10/07/2019 EFT-01768	Winc Australia P/L	Stationary	\$188.59
12/07/2019 EFT-01769	Cancelled	Cancelled	\$0.00
12/07/2019 EFT-01770	Advanced Linemarking	Line Marking	\$984.50
12/07/2019 EFT-01770	Airwell Group Pty Ltd	Leachate system - sundries	\$640.99
12/07/2019 EFT-01770	Airwell Group Pty Ltd	Assistance to put in the leachate risers	\$1,654.40
12/07/2019 EFT-01770	Cabcharge Australia Ltd	Member Conference - Cr taxi fares	\$65.05
12/07/2019 EFT-01770	Central Fire Services P/L	HHW Fire System Inspection - July 18	\$73.33
12/07/2019 EFT-01770	Couplers Malaga	Leachate / rainfall fittings	\$447.76
12/07/2019 EFT-01770	Couplers Malaga	Leachate pipe / rainfall fittings	\$3,431.10
12/07/2019 EFT-01770	Couplers Malaga	Couplings	\$73.37
12/07/2019 EFT-01770	Critical Fire Protection and Training	Provide First Aid training 10/06/19	\$1,850.00
12/07/2019 EFT-01770	Department of Transport	Search Fee	\$6.80

12/07/2019 EFT-01770	DCM Services	Main Admin Airconditioner Replacement	\$33,341.00
12/07/2019 EFT-01770	DUSTEX	Dustex 11,000 litres	\$17,070.90
12/07/2019 EFT-01770	Envirocare Systems	Tamala Pk mthly Hygiene Service	\$635.33
12/07/2019 EFT-01770	Envirocare Systems	RRF Mthly Hygiene Service	\$229.16
12/07/2019 EFT-01770	Flick Anticimex P/L	Quarterly Pest Control Service	\$165.00
12/07/2019 EFT-01770	Great Southern Fuel Supplies	Fuel June 2019	\$21,255.83
12/07/2019 EFT-01770	Great Southern Fuel Supplies	Fuel June 2019	\$6,642.03
12/07/2019 EFT-01770	Heavy Duty Auto Electrics	Plant 93 - Remove radios	\$715.00
12/07/2019 EFT-01770	Heavy Duty Auto Electrics	Plant 100 alternator	\$1,897.50
12/07/2019 EFT-01770	Image Bollards	Bollards along roadside x 22 - final instalment	\$715.00
12/07/2019 EFT-01770	IRP Pty Ltd	Ops Admin Releif w/e 09/06/19	\$1,922.80
12/07/2019 EFT-01770	Kapish Services Pty Ltd	Annual Maintenance 27/7/19-26/7/20	\$526.03
12/07/2019 EFT-01770	LGISWA	Reimbursement of Flu vaccinations	\$122.60
12/07/2019 EFT-01770	Michael Page International P/L	Admin support w/e 09/06/2019	\$1,213.41
12/07/2019 EFT-01770	Mirco Bros Pty Ltd	Fittings for leachate system	\$1,143.95
12/07/2019 EFT-01770	Mirco Bros Pty Ltd	Fittings for leachate system	\$3,188.84
12/07/2019 EFT-01770	OzSpy Joondalup	CCTV Repairs	\$870.00
12/07/2019 EFT-01770	Perth City Farm	Earth Carers Course room hire - 14/8/19	\$206.25
12/07/2019 EFT-01770	RIC Australia (Pty) Ltd	RIC Landfill Trial	\$41,800.00
12/07/2019 EFT-01770	Southern Metropolitan Regional Council	Summer Commingled Recyclables Waste Audit	\$77,542.85
12/07/2019 EFT-01770	ST JOHN AMBULANCE	Provide First Aid training S Basile Jan19	\$199.00
12/07/2019 EFT-01770	Staff Australia	Leachate/odour/fences	\$700.00
12/07/2019 EFT-01770	Staff Australia	Leachate/odour	\$481.39
12/07/2019 EFT-01770	Trade West Industrial Supplies	Caution Maximum Height 4.3 Signage 600mm by 400mm	\$198.00
12/07/2019 EFT-01770	Trade West Industrial Supplies	Caution Maximum Height 4.3 Signage 600mm by 400mm	\$236.50
12/07/2019 EFT-01770	Trade West Industrial Supplies	Hi Vis Polar Fleece Pull Over Half Zip O/N (L)	\$1,237.50
12/07/2019 EFT-01770	Trainwest - Munvast Pty Ltd	HSR training Employee - May 13th-17th	\$950.00
12/07/2019 EFT-01770	Trainwest - Munvast Pty Ltd	HSR training Employee - May 13th-17th	\$950.00
12/07/2019 EFT-01770	Western Roadtrain Driver Training	HR drivers license - 2hrs training - FS	\$230.00
12/07/2019 EFT-01770	Western Tree Recyclers	Recycling Greens - 148.58 tonne 7/6/19	\$5,556.89
12/07/2019 EFT-01770	Work Health Professionals Pty Ltd	Commercial Driver Medical - Robert Salmon	\$308.00
18/07/2019 EFT-01771	Biovision 2020 Pty Ltd	Contractor's Fees - June 19	\$3,078,823.00
19/07/2019 EFT-01772	Payroll Employee Wages	PAY FE190719	\$118,818.83
19/07/2019 EFT-01773	Australian Taxation Office	Payroll PAYG	\$40,843.00
19/07/2019 EFT-01774	ANZ Smart Choice Super	Staff Superannuation	\$549.87
19/07/2019 EFT-01774	Australian Ethical Super	Staff Superannuation	\$152.41
19/07/2019 EFT-01774	Australian Ethical Super	Staff Superannuation	\$152.41
19/07/2019 EFT-01774	Australian Ethical Super	Staff Superannuation	\$838.28
19/07/2019 EFT-01774	Australian Super Administration	Staff Superannuation	\$372.07
19/07/2019 EFT-01774	Australian Super Administration	Staff Superannuation	\$57.92
19/07/2019 EFT-01774	Australian Super Administration	Staff Superannuation	\$3,072.74
19/07/2019 EFT-01774	BT Super for Life - SG	Staff Superannuation	\$28.88
19/07/2019 EFT-01774	BT Super for Life - SG	Staff Superannuation	\$28.41
19/07/2019 EFT-01774	BT Super for Life - SG	Staff Superannuation	\$716.14
19/07/2019 EFT-01774	CBUS	Staff Superannuation	\$240.59
19/07/2019 EFT-01774	CBUS	Staff Superannuation	\$223.04
19/07/2019 EFT-01774	CBUS	Staff Superannuation	\$1,274.98
19/07/2019 EFT-01774	Colonial First State	Staff Superannuation	\$208.89
19/07/2019 EFT-01774	Colonial First State	Staff Superannuation	\$231.70
19/07/2019 EFT-01774	Colonial First State	Staff Superannuation	\$2,718.05

19/07/2019	EFT-01774	Commonwealth Bank Group Super	Staff Superannuation	\$76.68
19/07/2019	EFT-01774	Commonwealth Bank Group Super	Staff Superannuation	\$958.53
19/07/2019	EFT-01774	Energy Superannuation	Staff Superannuation	\$415.62
19/07/2019	EFT-01774	Hesta Super Fund	Staff Superannuation	\$454.90
19/07/2019	EFT-01774	HOSTPLUS	Staff Superannuation	\$415.32
19/07/2019	EFT-01774	IOOF Portfolio Service Superannuation Fund	Staff Superannuation	\$421.64
19/07/2019	EFT-01774	IOOF Portfolio Service Superannuation Fund	Staff Superannuation	\$442.87
19/07/2019	EFT-01774	IOOF Portfolio Service Superannuation Fund	Staff Superannuation	\$2,645.22
19/07/2019	EFT-01774	MLC Master Key Personal Super	Staff Superannuation	\$388.34
19/07/2019	EFT-01774	Netwealth Superannuation	Staff Superannuation	\$537.18
19/07/2019	EFT-01774	Rest Superannuation	Staff Superannuation	\$513.70
19/07/2019	EFT-01774	Sunsuper	Staff Superannuation	\$172.92
19/07/2019	EFT-01774	Sunsuper	Staff Superannuation	\$172.92
19/07/2019	EFT-01774	Sunsuper	Staff Superannuation	\$1,540.24
19/07/2019	EFT-01774	TWU Superannuation Fund	Staff Superannuation	\$496.34
19/07/2019	EFT-01774	WALGS PLAN PTY LTD	Staff Superannuation	\$6,140.52
19/07/2019	EFT-01774	WALGS PLAN PTY LTD	Staff Superannuation	\$4,214.03
19/07/2019	EFT-01774	WALGS PLAN PTY LTD	Staff Superannuation	\$23,582.44
19/07/2019	EFT-01775	Australian Services Union	Staff Superannuation	\$25.90
19/07/2019	EFT-01775	Australian Services Union	Staff Superannuation	\$25.90
19/07/2019	EFT-01775	Blackwoods & Atkins	Clamps (4 boxes)	\$60.76
19/07/2019	EFT-01775	Blackwoods & Atkins	Clamps (4 boxes)	\$151.20
19/07/2019	EFT-01775	BOC Limited	Gas Cylinder hire 28/4-28/05/19	\$70.88
19/07/2019	EFT-01775	BOC Limited	Argoshield universal G size	\$103.50
19/07/2019	EFT-01775	Brodie Atkinson	CoW bin count/audit project	\$1,525.00
19/07/2019	EFT-01775	Brodie Atkinson	Open day mascots & support	\$450.00
19/07/2019	EFT-01775	Brodie Atkinson	CoW bin count/audit	\$1,225.00
19/07/2019	EFT-01775	Bunnings	Cordless Makita combo kit for leachate	\$389.03
19/07/2019	EFT-01775	Bunnings	Various handtools for leachate	\$481.25
19/07/2019	EFT-01775	Bunnings	Hand Tool for leachate system	\$42.63
19/07/2019	EFT-01775	Bunnings	Site Operating hardware	\$581.56
19/07/2019	EFT-01775	CALTEX AUSTRALIA PETROLEUM PTY	Fuel June 19	\$1,355.08
19/07/2019	EFT-01775	CHUBB FIRE SAFETY LTD	Fire Extinguisher and Install	\$564.07
19/07/2019	EFT-01775	Couplers Malaga	Leachate irrigation of Batter 3 adn 4	\$577.50
19/07/2019	EFT-01775	Couplers Malaga	Irrigation on batter 3 and 5 piping	\$1,202.52
19/07/2019	EFT-01775	Creaney Education Support Centre	Bus subsidy	\$200.00
19/07/2019	EFT-01775	David Moss Corporation P/L	Poly pipe for leachate/rainfall	\$2,401.82
19/07/2019	EFT-01775	ELLIOTTS IRRIGATION PTY LTD	Filters for the rainfall pumps	\$9,152.00
19/07/2019	EFT-01775	EMRC	Recycling wood 12-18/6/19 1.96 tonnes	\$112.11
19/07/2019	EFT-01775	Fordham Management Services Pty Ltd	CoW bin count/audit	\$1,636.25
19/07/2019	EFT-01775	Fordham Management Services Pty Ltd	CoW bin count/audit	\$1,347.50
19/07/2019	EFT-01775	Gastech Australia Pty Ltd	Annual GFM 436 gas meter	\$88.00
19/07/2019	EFT-01775	Hare & Forbes Machinery House Pty Ltd	Cut off saw for workshop	\$2,687.00
19/07/2019	EFT-01775	Integrity Fencing and Gates	Centre Compound Fence Supply and Install	\$15,400.00
19/07/2019	EFT-01775	IRP Pty Ltd	Ops Admin Relief w/e 16/06/19	\$2,011.35
19/07/2019	EFT-01775	IRP Pty Ltd	Ops Admin relief w/e 30/6/19	\$2,049.30
19/07/2019	EFT-01775	Jim's Mowing (Hillarys Marmion)	Mthly Garden Maintenance - Tamala Park - Jul 2019	\$435.00
19/07/2019	EFT-01775	Joondalup Mowers & Machinery	Rope + other for trash pumps (3)	\$39.00
19/07/2019	EFT-01775	Kitec Electrical Services	Replace fuel bowser timer	\$576.40
19/07/2019	EFT-01775	Lachlan Atkinson	CoW bin count/audit project	\$1,612.50

19/07/2019	EFT-01775	Lachlan Atkinson	CoW bin count/audit project	\$1,225.00
19/07/2019	EFT-01775	LANDFILL GAS & POWER PTY LTD	Electricity May 2019	\$13,029.80
19/07/2019	EFT-01775	Magicorp Pty Ltd	Subscription for On Hold Messages	\$113.33
19/07/2019	EFT-01775	MAGNETIC AUTOMATION PTY LTD	Out Bound Weighbridge Boom Gate Replacement	\$5,126.00
19/07/2019	EFT-01775	MAGNETIC AUTOMATION PTY LTD	Inbound Weighbridge Boom Gate Replacement	\$5,126.00
19/07/2019	EFT-01775	MAGNETIC AUTOMATION PTY LTD	Induction Loop Replacement - Weighbridge	\$3,740.00
19/07/2019	EFT-01775	MARKETFORCE P/L	FYW Social media management April 19	\$2,640.00
19/07/2019	EFT-01775	MARKETFORCE P/L	FYW website hosting - 19/4-30/6	\$3,168.00
19/07/2019	EFT-01775	MARKETFORCE P/L	FYW Social media management April 19	\$2,640.00
19/07/2019	EFT-01775	Michael Page International P/L	Admin Support w/e 16/06/2019	\$1,520.66
19/07/2019	EFT-01775	Mirco Bros Pty Ltd	Start pickets for irrigation	\$742.50
19/07/2019	EFT-01775	PIRTEK (MALAGA) PTY LTD	Plant001 Air lines	\$854.50
19/07/2019	EFT-01775	Plants & Garden Rentals	Plant Hire July 2019	\$220.00
19/07/2019	EFT-01775	Pro Water Services	Water pump and system repairs	\$3,558.50
19/07/2019	EFT-01775	Radio Warehouse Pty Ltd	7 x two way radios + accessories	\$3,960.00
19/07/2019	EFT-01775	Spectur Ltd	Quarterly Server, Alarms & CCTV Bundle	\$264.00
19/07/2019	EFT-01775	Staff Australia	Litter pick up on rainfall bench	\$832.44
19/07/2019	EFT-01775	Stihl Shop Malaga	Pole Saw (HT 133)	\$1,450.00
19/07/2019	EFT-01775	Superior Environment Solutions	2 x Landfill Cover Tarps, w/- connectors	\$16,020.07
19/07/2019	EFT-01775	The Northern Guide	FYW advert Winter edition	\$1,100.00
19/07/2019	EFT-01775	Trade West Industrial Supplies	Oliver PVC Gumboot + metguard + pen Ladies S8	\$240.41
19/07/2019	EFT-01775	Tyrecycle P/L	Recycling of 114 x tyres	\$880.45
19/07/2019	EFT-01775	Vertical Telecoms Pty Ltd	Microwave Antennas 01/07-30/9/19	\$1,454.42
19/07/2019	EFT-01775	Western Roadtrain Driver Training	HR Licence training - BL	\$220.00
19/07/2019	EFT-01775	Western Tree Recyclers	Recycling greens - 148.4 tonne 10/6 - 11/6	\$5,550.16
19/07/2019	EFT-01775	WesTrac Pty Ltd	Plant001 Major service - oils and filters	\$2,148.80
19/07/2019	EFT-01775	WesTrac Pty Ltd	Plant130 Snorkel kits	\$1,921.33
19/07/2019	EFT-01775	Winc Australia P/L	Various Stationary Items	\$11.92
19/07/2019	EFT-01775	Winc Australia P/L	Stationery Order	\$207.54
19/07/2019	EFT-01775	Worldwide Printing Solutions	Degassing Stickers	\$1,100.00
19/07/2019	EFT-01775	Wren Oil	Oil Waste Disposal	\$16.50
19/07/2019	EFT-01775	Zachary Atkinson	CoW bin count/audit project	\$1,487.50
19/07/2019	EFT-01775	Zachary Atkinson	CoW bin count/audit	\$1,225.00
26/07/2019	EFT-01776	Department of Water & Environment Regulation	DEP Landfill levy Apr - Jun 2019	\$2,095,822.65
26/07/2019	EFT-01777	Allpipe Technologies P/L	Investigating blocked wells BB30, BB27A	\$935.00
26/07/2019	EFT-01777	Blackwoods & Atkins	Clamps (4 boxes)	\$172.80
26/07/2019	EFT-01777	Blackwoods & Atkins	Workshop consumables	\$227.70
26/07/2019	EFT-01777	BOC Limited	Gas Cylinders Weilding 29/05 - 27/06/19	\$68.88
26/07/2019	EFT-01777	Brodie Atkinson	Teaching Schools battery recycling	\$150.00
26/07/2019	EFT-01777	Bunnings	Diamond Blade Kango x 3	\$47.46
26/07/2019	EFT-01777	City of Joondalup	Currambine Com Ctr hire 22/6/19 Low Plastic	\$258.00
26/07/2019	EFT-01777	City of Wanneroo	Lease Fees July 19 City of Wanneroo	\$11,027.07
26/07/2019	EFT-01777	COATES HIRE	2 x Trash Pumps - including lines and fittings	\$3,574.83
26/07/2019	EFT-01777	Command A Com	4G USB Failover Modem	\$1,089.00
26/07/2019	EFT-01777	Command A Com	Installation of Phone System	\$4,240.50
26/07/2019	EFT-01777	Command A Com	Phone system updates - 1 year	\$2,583.90
26/07/2019	EFT-01777	Command A Com	Installation of Phone System	\$7,056.50
26/07/2019	EFT-01777	Command A Com	Installation of Phone System	\$3,146.00
26/07/2019	EFT-01777	Command A Com	Additional Auto Menus - Phone System	\$572.00
26/07/2019	EFT-01777	Command A Com	Port Costs - new phone system	\$2,618.00

26/07/2019	EFT-01777	Couplers Malaga	Pipe for drainage system in phs 3	\$991.15
26/07/2019	EFT-01777	COVS Parts Pty Ltd	Workshop stock	\$421.90
26/07/2019	EFT-01777	COVS Parts Pty Ltd	Brake fluid for Plant71	\$17.27
26/07/2019	EFT-01777	Data#3	Vmware License Renewals Jul19-Jun20	\$7,464.42
26/07/2019	EFT-01777	David Moss Corporation P/L	25mm pipe for irrigation/leachate	\$470.36
26/07/2019	EFT-01777	EMRC	CCA Timber to Redhill 21/06/19	\$351.99
26/07/2019	EFT-01777	Enviro Sweep	Sweeping of site December 2018 Service	\$756.25
26/07/2019	EFT-01777	Gavin Burgess	Community Battery Collections June 19	\$9,376.00
26/07/2019	EFT-01777	Instant Products Group	Ed Centre toilet hire & clean June 19	\$519.86
26/07/2019	EFT-01777	Instant Products Group	Shop toilet hire/servicing June 19	\$93.50
26/07/2019	EFT-01777	Iris Consulting Pty Ltd	Archives Management Basics Mon 10 June	\$1,150.00
26/07/2019	EFT-01777	Ironcat Tyres	Bin Truck Wheel Changing Training - 17.5.19	\$132.00
26/07/2019	EFT-01777	IRP Pty Ltd	Ops Admin Relief w/e 23/06/19	\$1,986.05
26/07/2019	EFT-01777	Joondalup Office National	Photocopy Paper	\$196.13
26/07/2019	EFT-01777	Kandu Partners	Website support - to 30.6	\$10,014.30
26/07/2019	EFT-01777	Kinnect Training Pty Ltd	On Site Drug and Alcohol Training 23.7.19	\$3,080.00
26/07/2019	EFT-01777	Kitec Electrical Services	Move LCD Safety Sign	\$3,930.30
26/07/2019	EFT-01777	Kyocera Document Solutions	Printing June 19	\$265.90
26/07/2019	EFT-01777	Lasso E & P P/L	FYW advert in Kids in Perth July19 - June20	\$10,890.00
26/07/2019	EFT-01777	Major Motors Pty Ltd	Plant120 gearbox temp error code	\$321.20
26/07/2019	EFT-01777	MARKETFORCE P/L	FYW Ad	\$198.00
26/07/2019	EFT-01777	Michael Page International P/L	Admin relief w/e 23/6/19	\$1,513.55
26/07/2019	EFT-01777	Neverfail Springwater Ltd	Spring Water 15l x 6 bottles	\$45.30
26/07/2019	EFT-01777	Newcastle Weighing Services Pt	Statutory Point of Sale Verification x5	\$2,145.00
26/07/2019	EFT-01777	Newcastle Weighing Services Pt	RRF DCS replacement and Spare	\$24,189.00
26/07/2019	EFT-01777	Newcastle Weighing Services Pt	Wasteman License Plate Recognition	\$40,337.00
26/07/2019	EFT-01777	OzSpy Joondalup	Additional installation of CCTV	\$2,389.00
26/07/2019	EFT-01777	PIRTEK (MALAGA) PTY LTD	Plant104 - hose replacement	\$180.17
26/07/2019	EFT-01777	Position Partners	Cable Run - Positioning System	\$3,851.93
26/07/2019	EFT-01777	Prestige Communications	Repair Two way radios	\$462.00
26/07/2019	EFT-01777	Radio Warehouse Pty Ltd	5 x NX340 radio chargers	\$382.00
26/07/2019	EFT-01777	Rose Rogers Creative	Wicking Bed Sign and Heirarchy image	\$332.50
26/07/2019	EFT-01777	Security Specialists Australia Pty Ltd	Cash Security Collection June 2019	\$368.02
26/07/2019	EFT-01777	Smart Waste Solutions Pty Ltd	Relocating EPS1800 Compressor to new Shed	\$795.29
26/07/2019	EFT-01777	Soft Landing	243 Mattresses	\$6,682.50
26/07/2019	EFT-01777	Soft Landing	City of Wanneroo	\$1,355.20
26/07/2019	EFT-01777	Soft Landing	City of Wanneroo	\$28,952.00
26/07/2019	EFT-01777	Soft Landing	City of Stirling Mattresses	\$12,650.00
26/07/2019	EFT-01777	Soft Landing	City of Stirling Mattresses	\$18,695.60
26/07/2019	EFT-01777	Soft Landing	City of Stirling Mattresses recycled	\$2,117.50
26/07/2019	EFT-01777	Southern Metropolitan Regional Council	Summer Commingled Recyclables Waste Audit	\$77,542.85
26/07/2019	EFT-01777	T & C Transport Services	Courier Expenses June 2019	\$343.05
26/07/2019	EFT-01777	Talis Consultants P/L	Winter odour investigation/report	\$6,196.68
26/07/2019	EFT-01777	Techtronic Services	Repairs Unit 2 - fan	\$441.65
26/07/2019	EFT-01777	Town of Victoria Park	Lease Fees - July 19 Town of Victoria Park	\$5,513.54
26/07/2019	EFT-01777	Trade West Industrial Supplies	2XL Bisley shirt O/NY 'rip stop' shirt no tape	\$4,234.23
26/07/2019	EFT-01777	Trade West Industrial Supplies	Oliver PVC Gumboot + metguard + pen Ladies S8	\$116.50
26/07/2019	EFT-01777	Trade West Industrial Supplies	Pro Fit Lite Grip nitril foam on nylon liner S8	\$422.82
26/07/2019	EFT-01777	Trainwest - Munvast Pty Ltd	TAE Training 25th June LLNS and 25th & 26th July	\$650.00
26/07/2019	EFT-01777	Trainwest - Munvast Pty Ltd	TAE Training 25/06/19 LLNS Gap Units	\$350.00

26/07/2019	EFT-01777	Trident Signs Pty Ltd	Aframe replate and Aframe sticker	\$149.60
26/07/2019	EFT-01777	Tutman Safety and Risk Engineering	DG Consultant - New HHW Storage Area Phase 2	\$9,163.00
26/07/2019	EFT-01777	Tutt Bryant Equipment WA	Plant135 Shut down fault code	\$330.00
26/07/2019	EFT-01777	Tyrecycle P/L	Recycling of 106 x tyres	\$687.19
26/07/2019	EFT-01777	WA BLUEMETAL	80m3 ballast greater than 50mm	\$5,538.61
26/07/2019	EFT-01777	WA Heritage Tree Surgeons	Trim back the trees around admin building	\$5,500.00
26/07/2019	EFT-01777	Western Tree Recyclers	Greens recycled for City of Perth	\$365.90
26/07/2019	EFT-01777	Western Tree Recyclers	Greens recycled for City of Joondalup	\$6,552.48
26/07/2019	EFT-01777	Winc Australia P/L	Various Stationary Items	\$190.99
26/07/2019	EFT-01777	Winc Australia P/L	Stationery	\$499.92
26/07/2019	EFT-01777	Winc Australia P/L	Cleaning Supplies	\$182.49
26/07/2019	EFT-01777	Wren Oil	Waste Oil Disposal	\$16.50
31/07/2019	EFT-01778	City of Joondalup	TP Lease fees - August 19 City of Joondalup	\$11,117.37
31/07/2019	EFT-01778	City of Perth	TP Lease fees - August 2019 City of Perth	\$5,512.14
31/07/2019	EFT-01778	City of Stirling	TP Lease fees - August 19 City of Stirling	\$22,054.14
31/07/2019	EFT-01778	City of Vincent	TP Lease fees - August 19 City of Vincent	\$5,513.54
31/07/2019	EFT-01778	Town of Cambridge	TP Lease fees - August 19 Town of Cambridge	\$5,513.54

Total EFT Payments

\$6,401,715.83

CBA Cheque No. 667 to 677	\$17,810.15
Electronic Payments:	
DP- 01746 to DP- 01753	\$72,696.14
Inter-Account Transfers	\$0.00
EFT- 01766 to EFT- 01778	\$6,401,715.83
Grand Total	\$6,492,222.12

CERTIFICATE OF CHIEF EXECUTIVE OFFICER

This schedule of accounts which was passed for payment, covering vouchers as above which was submitted to each member of Council on 21 November 2019 has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costing and the amounts due for payment.

Credit Card detailed analysis for July 2019
Council Meeting - 21st November 2019

Date	Payment to	Description	Amount
28-Jun-19	CA ANZ	Subscription CEO	\$735.00
28-Jun-19	ARC Ltd	Staff Training Degas Licence	\$225.00
28-Jun-19	Dome	Coffee Meeting	\$20.50
30-Jun-19	Coles	Staff Amentities	\$245.60
30-Jun-19	Who gives a crap	Toilet Paper Staff Amentities	\$144.00
30-Jun-19	BP Balcatta	Fuel	\$121.56
4-Jul-19	NIB Travel Insurance	CDS Visit Travel Insurance	\$36.00
5-Jul-19	Qantas	CDS Visit	\$6,383.97
7-Jul-19	Coles	Staff Amentities	\$114.30
8-Jul-19	Sarah's Flowers	Staff Flowers Death of Family Member	\$149.85
8-Jul-19	Innovations Catering	Catering Mid Year Function	\$2,883.55
8-Jul-19	ARC Ltd	Staff Training Degas Licence	\$225.00
8-Jul-19	Who gives a crap	Toilet Paper Staff Amentities	\$144.00
8-Jul-19	Exclusive Charters	Mid Year Staff Function	\$1,881.81
9-Jul-19	AHRI Ltd	State AHRI Conference	\$400.00
10-Jul-19	Better Batt	Replacement Canon Camera Battery	\$28.20
10-Jul-19	Airport Rentals	Car Rental CDS Visit	\$369.94
12-Jul-19	KFC Clarkson	TipTalk Luncheon	\$284.60
15-Jul-19	Sage Publications	Journal of Marketing Material	\$57.88
16-Jul-19	Coles	Staff Amentities	\$87.00
17-Jul-19	Team Viewer	Licences	\$1,828.80
19-Jul-19	Waste Management	Conference Booking Day 1 & Day 2	\$1,087.20
20-Jul-19	Qantas	Flights AG	\$856.60
20-Jul-19	Party Boat Charters	Mid Year Staff Function Dep	\$2,000.00
21-Jul-19	GM Cabs Pty Ltd	Cab Staff Mid Year Function	\$69.09
22-Jul-19	Delaware North Retaqps	Drinks CDS	\$6.50
22-Jul-19	Thrifty Car Rental	Car Rental CDS Visit	\$385.00
22-Jul-19	Munich Brauhas Rocks	CDS Visit Meals	\$42.55
22-Jul-19	Munich Brauhas Rocks	CDS Visit Meals	\$42.04
22-Jul-19	Munich Brauhas Rocks	CDS Visit Meals	\$167.65
22-Jul-19	Harbour Rocks Hotel	CDS Visit Accomodation	\$1,938.88
23-Jul-19	Hungry Baker	CDS Visit Meals	\$11.00
23-Jul-19	Coles Gift Cards	Staff Birthday Gifts	\$1,264.85
23-Jul-19	Coles	Staff Amentities	\$64.20
24-Jul-19	Airport Retail	CDS Visit Drinks	\$37.15
24-Jul-19	Thrifty Car Rental	Car Rental CDS Visit	\$200.00
24-Jul-19	Thrifty Car Rental	Car Rental CDS Visit	\$247.43
24-Jul-19	Willes Fine Foods	CDS Visit Meals	\$13.50
24-Jul-19	Wilson Parking	Parking CDS Visit	\$61.76
24-Jul-19	The Good Guys	Microwave Kitchen	\$249.00
24-Jul-19	Treasury Casino & Hotel	CDS Visit Accomodation	\$1,089.79
24-Jul-19	Harbour Rocks Hotel	CDS Visit Meals	\$24.31
25-Jul-19	The Star Entertainment Broadbeach	CDS Visit Meals	\$70.00
25-Jul-19	Wilson Parking	CDS Visit Parking	\$61.76
25-Jul-19	Coles Express	Fuel	\$31.30
25-Jul-19	Addis Taxi	Taxi CDS Visit	\$106.63
25-Jul-19	Innovations Catering	Mid Year Function Catering Final Payment	\$565.60
Total CBA Credit Card - 28 June 2019 - 26 July 2019			\$27,060.35

List of Payments made for the month ended 31 August 2019

Item 11.2	APPENDIX NO. 6	Item 11.2
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**Schedule of Payments for August 2019
Council Meeting - 21st November 2019**

Cheque Posting Date	Document No.	Vendor Name	Description	Amount
13/08/2019	678	Cash	Staff Lotto	\$300.00
13/08/2019	679	Telstra	Directory Charges - August 2019	\$848.33
16/08/2019	680	Cash	Staff Lotto	\$300.00
16/08/2019	681	Cash - Petty Cash	PC Reimbursement	\$1,442.30
24/08/2019	682	Synergy	Electricity 18/6/19-15/8/19	\$74.50
24/08/2019	683	Telstra	Telephone Usage July 2019	\$376.19
24/08/2019	684	Telstra	Mobile - August 2019	\$1,720.33
30/08/2019	685	Cash	Staff Lotto	\$290.00
Total CBA cheques				\$5,351.65
1/08/2019	DP-01754	iiNet Limited	iiNet Limited	\$34.95
21/08/2019	DP-01755	Australian Taxation Office	BAS July 2019	\$136,464.00
2/08/2019	DP-01756	Commonwealth Bank	CBA Merchant Fee - Jul 19	\$1,265.58
2/08/2019	DP-01756	Commonwealth Bank	CBA Merchant Fee - Jul 19	\$79.23
15/08/2019	DP-01757	Commonwealth Bank	CommBiz Fees - July 2019	\$48.02
15/08/2019	DP-01758	Commonwealth Bank	CBA Acct Service Fees - July 2019	\$28.45
28/08/2019	DP-01759	MRC Credit Card	See attached schedule*	\$9,582.61
Total Direct Payments & Fees				\$147,502.84
2/08/2019	Tsf 1	Commonwealth Bank	Intercompany Transfer	\$400,000.00
26/08/2019	Tsf 2	Commonwealth Bank	Intercompany Transfer	\$2,750,000.00
30/08/2019	Tsf 3	Commonwealth Bank	Intercompany Transfer	\$400,000.00
Total Inter account Transfers				\$3,550,000.00
Posting Date	Document No	Vendor Name	Details	EFT Amount
2/08/2019	EFT-01779	Payroll Employee Wages	PAY FE020819	\$128,256.75
2/08/2019	EFT-01780	Australian Taxation Office	PAYG	\$43,247.00
2/08/2019	EFT-01781	Airwell Group Pty Ltd	Poly roller hire	\$165.00
2/08/2019	EFT-01781	Blackwoods & Atkins	Clamps (4 boxes)	\$108.00
2/08/2019	EFT-01781	Blackwoods & Atkins	Bolts - workshop consumables	\$57.20
2/08/2019	EFT-01781	BOQ Asset Finance & Leasing Pty Ltd	Kyocera Lease - August 2019	\$446.85
2/08/2019	EFT-01781	Bunnings	Drill bits for site operation	\$84.51
2/08/2019	EFT-01781	Cabcharge Australia Ltd	Admin Charge for Cab Charge Facility	\$6.00
2/08/2019	EFT-01781	Compose Photography Pty Ltd	LT Headshots for annual report	\$489.50
2/08/2019	EFT-01781	David Moss Corporation P/L	Landfill Water Management	\$4,687.33
2/08/2019	EFT-01781	Eco Environmental	Calibration and service of 5 units	\$2,722.50
2/08/2019	EFT-01781	Eco Environmental	Gas unit repairs	\$1,113.20
2/08/2019	EFT-01781	ECOLO WA	July 19 Service of 5 odour pods	\$5,060.00

2/08/2019	EFT-01781	Felis Services	Initial Clean - RRF	\$2,150.50
2/08/2019	EFT-01781	Gunther Hoppe	Container Deposit Scheme trip - Dinners GH, BT, AG	\$453.00
2/08/2019	EFT-01781	IFAP	Forklift Employee Training 8/9 August 2019	\$477.00
2/08/2019	EFT-01781	Iron Mountain Australia Pty Ltd	Data storage June 2019	\$54.09
2/08/2019	EFT-01781	IRP Pty Ltd	Operations Admin relief w/e 7/7/19	\$1,720.40
2/08/2019	EFT-01781	Joondalup Office National	General Stationery	\$280.17
2/08/2019	EFT-01781	Kathrine Goldsmith	Work & Gum Safety Boots - KG	\$190.00
2/08/2019	EFT-01781	Kitec Electrical Services	Restore Power to Safety Sign	\$99.00
2/08/2019	EFT-01781	Leadership WA	WA Leadership training Geoff Atkinson	\$6,820.00
2/08/2019	EFT-01781	LGIS Risk Management	Prepaid Insurance 19/20 Travel	\$825.00
2/08/2019	EFT-01781	LGIS Risk Management	Prepaid Ins 19/20 Mgt Liability	\$21,462.65
2/08/2019	EFT-01781	LGIS Risk Management	Prepaid Ins 19/20 Salary Continuance	\$2,593.80
2/08/2019	EFT-01781	LGIS Risk Management	Prepaid Ins 9/20 Personal Accident	\$467.50
2/08/2019	EFT-01781	LGIS Risk Management	Prepaid Ins 19/20 Cyber Liability	\$4,950.00
2/08/2019	EFT-01781	LGIS Risk Management	Prepaid Ins 19/20 Motor Vehicle	\$20,355.67
2/08/2019	EFT-01781	LGISWA	Prepaid Ins - 19/20 LGIS Property 50%	\$50,927.66
2/08/2019	EFT-01781	LGISWA	Prepaid Ins 19/20 LGIS Liability 50%	\$36,906.87
2/08/2019	EFT-01781	LGISWA	Prepaid Ins LGIS Workcare 50%	\$52,289.95
2/08/2019	EFT-01781	LGISWA	Prepaid Ins 19/20 LGIS Crime	\$3,651.14
2/08/2019	EFT-01781	MARKETFORCE P/L	Resize FYW ads on trailer	\$170.50
2/08/2019	EFT-01781	MARKETFORCE P/L	Artwork for KIP back page	\$198.00
2/08/2019	EFT-01781	Michael Page International P/L	Reception cover w/e 30.6	\$1,529.85
2/08/2019	EFT-01781	Mirco Bros Pty Ltd	100 sprinklers (impact)	\$4,039.00
2/08/2019	EFT-01781	Nationwide Training Pty Ltd	Correctly paying inv to vendor 2769 (not 433)	\$250.00
2/08/2019	EFT-01781	Nationwide Training Pty Ltd	Correctly paying inv to vendor 2769 (not 433)	\$380.00
2/08/2019	EFT-01781	Neverfail Springwater Ltd	Spring Water	\$124.34
2/08/2019	EFT-01781	Open Office	POS setup sync to Navision via API	\$11,352.00
2/08/2019	EFT-01781	OzSpy Joondalup	Fix Outside Fiber Telephone Conduit	\$2,479.98
2/08/2019	EFT-01781	OzSpy Joondalup	Tipface CCTV Pole Extension	\$1,689.00
2/08/2019	EFT-01781	Satellite Security Services P/L	Remote Downloading Security	\$90.00
2/08/2019	EFT-01781	Sonia Chericco	Train & parking costs - various meetings	\$144.03
2/08/2019	EFT-01781	Suez Recycling & Recovery (Perth) P/L	FOGO Trial - North Bannister	\$95,069.70
2/08/2019	EFT-01781	Suez Recycling & Recovery (Perth) P/L	Confidential Paper Bin Pickup June 2019	\$52.04
2/08/2019	EFT-01781	Town of Cambridge	Hire Holyrood Pav for EC event	\$110.00
2/08/2019	EFT-01781	Trade West Industrial Supplies	Huski 'Venture' Hi-Vis Taped 4-IN-1 jacket XLarge	\$392.16
2/08/2019	EFT-01781	Trade West Industrial Supplies	2XL Bisley shirt O/NY 'rip stop' shirt no tape	\$232.10
2/08/2019	EFT-01781	Trade West Industrial Supplies	Pro Fit Lite Grip nitril foam on nylon liner S8	\$236.12
2/08/2019	EFT-01781	Department of Transport	Rego Applications	\$10.20
2/08/2019	EFT-01781	Tutt Bryant Equipment WA	Element Eng Oil	\$144.96
2/08/2019	EFT-01781	Tyrecycle P/L	Recycling of Tyres x30	\$267.69
2/08/2019	EFT-01781	Winc Australia P/L	Coffee	\$214.06
16/08/2019	EFT-01782	Payroll Employee Wages	PAY FE160819	\$122,706.75
16/08/2019	EFT-01783	Australian Taxation Office	PAYG	\$40,575.00
16/08/2019	EFT-01784	Biovision 2020 Pty Ltd	Contractor's Fees - July 2019	\$2,897,239.07
16/08/2019	EFT-01785	A & G Wines Plumbing	Fix Water Leak in RRF gardens	\$323.40
16/08/2019	EFT-01785	Abigail Jones	Shop Display - Plastic Free July	\$78.28
16/08/2019	EFT-01785	Abigail Jones	Storage boxes for Ed Centre	\$108.00
16/08/2019	EFT-01785	Airwell Group Pty Ltd	Water Rises (6m) x 2 for leachate	\$1,143.45
16/08/2019	EFT-01785	Alance Newspaper & Magazine Delivery	Newspapers 13/05/19 - 07/07/19	\$312.00
16/08/2019	EFT-01785	All Fence U Rent P/L	Temporary fencing of leachate	\$2,392.50

16/08/2019	EFT-01785	ANRI Instruments & Controls Pty Ltd	Gas Monitor Annual Service and Ox replacement	\$858.00
16/08/2019	EFT-01785	Aurora Environmental (Perth) Pty Ltd	Asbestos Awareness Training Session 15.4.19	\$770.00
16/08/2019	EFT-01785	Australia Post - Perth	Postage July 2019	\$18.95
16/08/2019	EFT-01785	AV Truck Services P/L	Plant 76 repairs - valve	\$44.80
16/08/2019	EFT-01785	Blackwoods & Atkins	Adhesive Sikaflex	\$195.18
16/08/2019	EFT-01785	Bunnings	Irrigation -star pickets	\$255.36
16/08/2019	EFT-01785	Bunnings	Leachate irrigation system	\$446.95
16/08/2019	EFT-01785	Bunnings	Tools for National Tree Planting Day	\$762.83
16/08/2019	EFT-01785	Bunnings	Rope and nuts for workshop	\$83.20
16/08/2019	EFT-01785	Bunnings	Bollards & Signage at Transfer	\$121.70
16/08/2019	EFT-01785	Bunnings	Various bolts & hinges	\$81.68
16/08/2019	EFT-01785	Bunnings	Bolts & plugs for gate maintenance	\$93.20
16/08/2019	EFT-01785	CALTEX AUSTRALIA PETROLEUM PTY	July 19 Fuel	\$1,156.81
16/08/2019	EFT-01785	Central Fire Services P/L	HHW Shed Fire System Service July 19	\$78.83
16/08/2019	EFT-01785	City of Perth	2017/18 Rates City of Perth	\$7,008.67
16/08/2019	EFT-01785	Clarkson Holden	Plant122 service	\$740.10
16/08/2019	EFT-01785	Clarkson Holden	Plant122 service	\$1,215.15
16/08/2019	EFT-01785	Command A Com	Telephone Expenses - July 2019	\$1,129.15
16/08/2019	EFT-01785	Couplers Malaga	Layflat Hose, 2in	\$684.20
16/08/2019	EFT-01785	Crossland & Hardy Pty Ltd	Landfill Survey Works	\$2,260.50
16/08/2019	EFT-01785	David Moss Corporation P/L	Landfill Water Management	\$2,010.80
16/08/2019	EFT-01785	David Moss Corporation P/L	End caps 90mm for leachate	\$623.92
16/08/2019	EFT-01785	David Moss Corporation P/L	Piping for leachate system	\$57.48
16/08/2019	EFT-01785	DCM Services	Quarterly Air Con Maint - July 19	\$704.00
16/08/2019	EFT-01785	Domus Nursery	NTPD plants	\$1,992.10
16/08/2019	EFT-01785	Domus Nursery	NTPD plants	\$2,402.95
16/08/2019	EFT-01785	Ellenby Tree Farm Pty Ltd	National Tree Plant Day plants	\$1,540.00
16/08/2019	EFT-01785	EMRC	Recycled Timber 17/7-23/7/19	\$284.86
16/08/2019	EFT-01785	EMRC	CCA to Red Hill - 19/07/19	\$407.99
16/08/2019	EFT-01785	Envirocare Systems	RRF Mthly Hygiene Service - Jul 19	\$231.77
16/08/2019	EFT-01785	Envirocare Systems	TP Mthly Hygiene Service - Jul 19	\$643.06
16/08/2019	EFT-01785	Environmental & Air Quality Consulting Pty Ltd	Atmospheric Monitoring PFAS, Silica and Hvy Metals	\$7,476.70
16/08/2019	EFT-01785	Eyewise Optical	Safety Glasses Lee Felthouse	\$684.00
16/08/2019	EFT-01785	Geofabrics Aust. Pty Ltd	6 Mega flow end caps	\$45.14
16/08/2019	EFT-01785	Great Southern Fuel Supplies	4 drums of grease	\$906.49
16/08/2019	EFT-01785	Great Southern Fuel Supplies	Fuel July 2019	\$36,222.30
16/08/2019	EFT-01785	Ironcat Tyres	Plant 117 - 2 x Tyre change inc labour & disposal	\$726.00
16/08/2019	EFT-01785	IRP Pty Ltd	Operations Admin relief w/e 14/7/19	\$1,922.80
16/08/2019	EFT-01785	IRP Pty Ltd	Operations Admin w/e 21/7/19	\$1,328.25
16/08/2019	EFT-01785	IRP Pty Ltd	Operations Admin relief w/e 28/7/19	\$2,024.00
16/08/2019	EFT-01785	Jackson McDonald	18/19 Solicitor Advice	\$385.00
16/08/2019	EFT-01785	Jindalee Bus Charter	Tour for AEC Claw Capital & Remondis	\$682.00
16/08/2019	EFT-01785	Joondalup Office National	Stationery	\$266.66
16/08/2019	EFT-01785	Kitec Electrical Services	Install 3 phase power plug.	\$4,270.00
16/08/2019	EFT-01785	Landfill Gas & Power Pty Ltd	Electricity - June 2019	\$10,662.23
16/08/2019	EFT-01785	Local Government Professionals Australia	LGMA Membership 2019-20 GHoppe	\$531.00
16/08/2019	EFT-01785	Magicorp Pty Ltd	Sub for On Hold Messages	\$113.33
16/08/2019	EFT-01785	Marketforce P/L	Resize of various FYW adverts	\$198.00
16/08/2019	EFT-01785	Michael Page International P/L	Reception Cover w/e 7/7/2019	\$1,513.55
16/08/2019	EFT-01785	Michael Page International P/L	Admin relief w/e 14/7/19	\$1,513.55

16/08/2019	EFT-01785	Michael Page International P/L	Admin relief w/e 21/7/19	\$1,513.55
16/08/2019	EFT-01785	Michael Page International P/L	Admin relief w/e 28/7/19	\$1,520.66
16/08/2019	EFT-01785	MPL Laboratories	Rainfall Sampling 4 sets	\$1,244.37
16/08/2019	EFT-01785	Neverfail Springwater Ltd	Bottled water 6 x 15l	\$45.30
16/08/2019	EFT-01785	Open Office	Navision Support 1/7/19-30/6/20	\$32,688.98
16/08/2019	EFT-01785	Pirtek (Malaga) PTY LTD	Plant107 Hydraulic Hose	\$6,852.49
16/08/2019	EFT-01785	Plants & Garden Rentals	Office Plants August 2019	\$220.00
16/08/2019	EFT-01785	Position Partners	GPS - July 19	\$2,200.00
16/08/2019	EFT-01785	Pro Water Services	Ground Water Management pump repairs	\$1,342.00
16/08/2019	EFT-01785	Relationships Australia	Employee Assistance Program	\$165.00
16/08/2019	EFT-01785	Relationships Australia	Employee Assistance Program	\$165.00
16/08/2019	EFT-01785	Scitech	Hire of space at science festival	\$300.00
16/08/2019	EFT-01785	Sign-a-Rama	Additional costs for works - refer PO18387	\$3,641.01
16/08/2019	EFT-01785	Sign-a-Rama	Information and Directional Signage	\$1,315.24
16/08/2019	EFT-01785	Tanya Scott	Prescription Glasses - T Scott	\$200.00
16/08/2019	EFT-01785	Trade West Industrial Supplies	Pro Fit Riggamate Glove Large x 36	\$312.84
16/08/2019	EFT-01785	Trade West Industrial Supplies	Bisley Pants rig stop Navy 92R x 10	\$491.70
16/08/2019	EFT-01785	Trade West Industrial Supplies	Boot Brush	\$261.25
16/08/2019	EFT-01785	Trade West Industrial Supplies	Huski 'Venture' Hi-Vis Taped 4-IN-1 jacket XLARGE	\$198.00
16/08/2019	EFT-01785	Trade West Industrial Supplies	Pro Fit Lite Grip nitril foam on nylon liner S8	\$46.75
16/08/2019	EFT-01785	Trade West Industrial Supplies	Keep Out Signage - D75535	\$286.00
16/08/2019	EFT-01785	Trade West Industrial Supplies	LIFEBUOY RING SOLAS APPROVED 720MM	\$225.78
16/08/2019	EFT-01785	Tyresack Wholesale T/A Tyres Your Way	Plant122 Tyres	\$220.00
16/08/2019	EFT-01785	Waterchem Australia P/L	EcoSorb	\$4,290.00
16/08/2019	EFT-01785	WesTrac Pty Ltd	Plant 001 - Drive Oils	\$1,205.74
16/08/2019	EFT-01785	Winc Australia P/L	Photocopying Paper	\$188.57
24/08/2019	EFT-01786	Abigail Jones	Paint for displays	\$158.67
24/08/2019	EFT-01786	BOC Limited	Gas Acetlyn	\$71.98
24/08/2019	EFT-01786	Bunnings	Irrigation system	\$157.81
24/08/2019	EFT-01786	Bunnings	Irrigation system	\$718.90
24/08/2019	EFT-01786	Bunnings	Odour control testing equipment	\$715.59
24/08/2019	EFT-01786	Bunnings	Odour control testing equipment	\$399.00
24/08/2019	EFT-01786	Clarkson Holden	Plant112 service	\$622.15
24/08/2019	EFT-01786	Clarkson Holden	Scheduled Service - Ops Man Ute 1GRY-567	\$349.00
24/08/2019	EFT-01786	David Moss Corporation P/L	Rainfall drainage pipe	\$2,263.51
24/08/2019	EFT-01786	Event & Conference Co	MRC Conference Booth	\$2,600.00
24/08/2019	EFT-01786	Event & Conference Co	MRC Conference Booth	\$2,600.00
24/08/2019	EFT-01786	IFAP	Forklift M.Brazel 15/16 august 2019	\$477.00
24/08/2019	EFT-01786	IFAP	Forklift Training V Rawiri 29&30 Aug 2019	\$477.00
24/08/2019	EFT-01786	Kott Gunning Lawyers	Audit Comfort Letter	\$295.90
24/08/2019	EFT-01786	Marketforce P/L	FYW Social media management - July 19	\$2,640.00
24/08/2019	EFT-01786	Marketforce P/L	FYW City Lights Advert	\$7,831.55
24/08/2019	EFT-01786	Marketforce P/L	Tender 13/141 Advertising West Australian	\$582.65
24/08/2019	EFT-01786	Marketforce P/L	Council Meeting change of time advertising	\$594.63
24/08/2019	EFT-01786	Michael Page International P/L	Admin relief w/e 04 08 19	\$1,397.78
24/08/2019	EFT-01786	Proofload P/L	Rigging Inspection 6 mthly- 21.5.19	\$445.50
24/08/2019	EFT-01786	Relationships Australia	Employee Assistance Program	\$165.00
24/08/2019	EFT-01786	Relationships Australia	Employee Assistance Program	\$165.00
24/08/2019	EFT-01786	Suez Recycling & Recovery (Perth) P/L	Confidential Paper Bin Pickup July 2019	\$52.04
24/08/2019	EFT-01786	T & C Transport Services	Courier Expenses July 2019	\$686.52

24/08/2019	EFT-01786	Total Tools Joondalup	Tools for the leachate system	\$463.00
24/08/2019	EFT-01786	Tyrerack Wholesale T/A Tyres Your Way	Plant113 Left Rear Tyre	\$220.00
24/08/2019	EFT-01786	WA Hospitality Supply	Soup Warmer Electric X2	\$290.00
24/08/2019	EFT-01786	Waterchem Australia P/L	Eco Sorb	\$1,430.00
24/08/2019	EFT-01786	WesTrac Pty Ltd	Plant130 500hr service	\$1,596.23
24/08/2019	EFT-01786	Wren Oil	Recycling of Oil - admin fee	\$16.50
30/08/2019	EFT-01787	Cancelled		\$0.00
30/08/2019	EFT-01788	Payroll Employee Wages	PAY FE300819	\$117,929.01
30/08/2019	EFT-01789	Payroll Employee Wages	PAY FE274	\$825.48
30/08/2019	EFT-01790	Australian Taxation Office	PAYG	\$39,455.00
29/08/2019	EFT-01791	City of Joondalup	TP Lease - Sept 19 City of Joondalup	\$11,117.37
29/08/2019	EFT-01791	City of Perth	TP Lease - Sept 19 City of Perth	\$5,512.14
29/08/2019	EFT-01791	City of Stirling	TP Lease - Sept 19 City of Stirling	\$22,054.14
29/08/2019	EFT-01791	City of Vincent	TP Lease - Sept 19 City of Vincent	\$5,513.54
29/08/2019	EFT-01791	City of Wanneroo	TP Lease - Aug 19 City of Wanneroo	\$11,027.07
29/08/2019	EFT-01791	Town of Cambridge	TP Lease - Sept 19 Town of Cambridge	\$5,513.54
29/08/2019	EFT-01791	Town of Victoria Park	TP Lease - Aug 19 Town of Vic Park	\$5,513.54
30/08/2019	EFT-01792	Bunnings	Fittings for the movement of the pods	\$480.30
30/08/2019	EFT-01792	Command A Com	Wall mount for handset	\$38.50
30/08/2019	EFT-01792	Couplers Malaga	Camlock fittings	\$134.99
30/08/2019	EFT-01792	COVS Parts Pty Ltd	Plant 100 15W/40 oil - 20ltr	\$150.70
30/08/2019	EFT-01792	Crommelins Australia	Drive hose for trash pump	\$1,113.20
30/08/2019	EFT-01792	David Moss Corporation P/L	Landfill Water Management various piping	\$770.00
30/08/2019	EFT-01792	Domain Catering	Earth Carer catering 17 August 2019	\$399.50
30/08/2019	EFT-01792	Domain Catering	Earth Carer catering 10 August 2019	\$399.50
30/08/2019	EFT-01792	Elliotts Irrigation PTY LTD	Assistance in installing irrigation - 2 days	\$1,155.00
30/08/2019	EFT-01792	Enviro Sweep	Road Clean July 2019	\$701.79
30/08/2019	EFT-01792	Gavin Burgess	Community battery collections July 19	\$9,652.00
30/08/2019	EFT-01792	Gulf Hydraulics Australia Pty Ltd	Plant107 blade cyl repair	\$1,484.26
30/08/2019	EFT-01792	Gulf Hydraulics Australia Pty Ltd	Plant 001 cyl rebuild	\$3,512.04
30/08/2019	EFT-01792	Instant Products Group	Shop Chemical Toilet Cleaning - July 19	\$140.25
30/08/2019	EFT-01792	Instant Products Group	Shop Chemical Toilet Cleaning - July 19	\$677.31
30/08/2019	EFT-01792	Ironcat Tyres	Plant 83 2nd drive axle tyres x 4	\$1,549.35
30/08/2019	EFT-01792	Jim's Mowing (Hillarys Marmion)	Mthly Garden Maintenance - Tamala Park - Jul 2019	\$435.00
30/08/2019	EFT-01792	Jim's Mowing (Hillarys Marmion)	Bushland Management - Adhoc Works	\$115.00
30/08/2019	EFT-01792	MAGNETIC AUTOMATION PTY LTD	Boom gate repairs	\$445.50
30/08/2019	EFT-01792	Michael Page International P/L	Admin relief w/e 11/8/19	\$1,509.26
30/08/2019	EFT-01792	Microbeix P/L	40 bags 1 kg BioWish	\$6,800.00
30/08/2019	EFT-01792	Microbeix P/L	14 bags of BioWish	\$2,525.80
30/08/2019	EFT-01792	Pro Water Services	New Pumps	\$2,156.00
30/08/2019	EFT-01792	SHERIDAN'S FOR BADGES	Staff name badges	\$97.74
30/08/2019	EFT-01792	SHERIDAN'S FOR BADGES	Staff badges	\$180.07
30/08/2019	EFT-01792	Soft Landing	Recycling of 423 mattresses	\$11,632.50
30/08/2019	EFT-01792	Soft Landing	976 mattresses - City of Wanneroo	\$30,060.80
30/08/2019	EFT-01792	Soft Landing	648 mattresses City of Stirling	\$17,820.00
30/08/2019	EFT-01792	Soft Landing	834 mattresses City of Stirling	\$23,065.90
30/08/2019	EFT-01792	Strata Green	Tools and fertiliser	\$3,766.22
30/08/2019	EFT-01792	The Northern Guide	The Northern Guide Winter-Spring Edition	\$1,430.00
30/08/2019	EFT-01792	Trade West Industrial Supplies	SteelBlue WT BumpCap Pen Sole AU12 Pull On Boot	\$150.81
30/08/2019	EFT-01792	Trade West Industrial Supplies	LIFEBUOY RING SOLAS APPROVED 720MM Lifebuoy	\$18.15

30/08/2019 EFT-01792	Trade West Industrial Supplies	Gum Boots Size 6	\$66.28
30/08/2019 EFT-01792	Trade West Industrial Supplies	2XL Bisley shirt O/NY 'rip stop' shirt no tape	\$66.88
30/08/2019 EFT-01792	Trade West Industrial Supplies	Womens Cotton Drill Pants Size 12	\$442.31
30/08/2019 EFT-01792	Tyrecycle P/L	Recycling of 128 tyres	\$796.37
30/08/2019 EFT-01792	Tyrecycle P/L	Recycling of 111 tyres	\$888.88
30/08/2019 EFT-01792	WA Local Government Association	Associated Membership 19/20 subs	\$19,728.70
30/08/2019 EFT-01792	Western Tree Recyclers	Greens recycled for City of Perth 12.84 T	\$621.46
30/08/2019 EFT-01792	Western Tree Recyclers	Recycled Greens for City of Joondalup 158.66 T	\$5,933.88
30/08/2019 EFT-01792	WesTrac Pty Ltd	Plant001 repairs	\$11.07
30/08/2019 EFT-01792	Winc Australia P/L	General Stationary	\$152.02
30/08/2019 EFT-01792	Work Health Professionals Pty Ltd	Hep A & B Vaccinations	\$976.80
30/08/2019 EFT-01792	Zirco Data Services	ZircoData - retrieval of boxes from storage	\$319.19

Total EFT Payments **\$4,148,202.86**

CBA Cheque No. 678 to 685	\$5,351.65
Electronic Payments:	
DP- 01754 to DP- 01759	\$147,502.84
Inter-Account Transfers	\$3,550,000.00
EFT- 01779 to EFT- 01792	\$4,148,202.86
Grand Total	\$7,851,057.35

CERTIFICATE OF CHIEF EXECUTIVE OFFICER

This schedule of accounts which was passed for payment, covering vouchers as above which was submitted to each member of Council on 21 November 2019 has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costing and the amounts due for payment.

Credit Card detailed analysis for August 2019
Council Meeting - 21st November 2019

Date	Payment to	Description	Amount
27-Jul-19	Ole & Sangria Restaurant	CDS Visit - Meals	\$127.00
27-Jul-19	Thrifty Car Rental	Bond Returned CDS Visit	-\$200.00
27-Jul-19	Wangara Subaru	Service on CEO Vehicle	\$657.00
27-Jul-19	Thrifty Car Rental	Bond Returned CDS Visit	-\$323.28
27-Jul-19	Rental Car Tolls	CDS Visit - Car Tolls	\$10.99
27-Jul-19	Rental Car Tolls	CDS Visit - Car Tolls	\$25.95
27-Jul-19	Rental Car Tolls	CDS Visit - Car Tolls	\$7.92
27-Jul-19	Rental Car Tolls	CDS Visit - Car Tolls	\$11.97
29-Jul-19	The Good Guys	Sandwich Press for Crib Room	\$63.00
1-Aug-19	Coles	Staff Amentites	\$126.90
1-Aug-19	Rental Car Tolls	CDS Visit - Car Tolls	\$5.56
7-Aug-19	Sarabs Flowers	Get Well Flowers	\$103.90
7-Aug-19	Coles	Staff Amentites	\$207.50
8-Aug-19	Exclusive Charters	Bond Returned from Mid Year Xmas Function	-\$1,000.00
16-Aug-19	Department of Environment	Environment Application Fee	\$6,613.90
19-Aug-19	Survey Monkey	Annual Subscription Fee	\$288.00
24-Aug-19	Department of Water and Environment	Clearing Permit Application Fee	\$2,400.00
22-Aug-19	Pelican Pro	Iphone Xs Cover CEO Phone	\$74.90
24-Aug-19	Quest Canberra	Waste Conference Accom	\$381.40
Total CBA Credit Card - 29 July 2019 - 28 August 2019			\$9,582.61

List of Payments made for the month ended 30 September 2019
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Item 11.2	APPENDIX NO. 7	Item 11.2
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**Schedule of Payments for September 2019
Council Meeting - 21st November 2019**

Cheque Posting Date	Document No.	Vendor Name	Description	Amount
5/09/2019	686	Telstra	Directory Charges - September 2019	\$2,766.51
6/09/2019	687	Child Support	Child Support Allowance payment - Deduction made from staff salary	\$1,141.00
10/09/2019	688	Cash - Petty Cash	PC Reimbursement	\$1,206.35
13/09/2019	689	Cash	Staff Lotto	\$300.00
23/09/2019	690	Alinta Energy	Gas 10/6/19 - 04/09/19	\$66.65
23/09/2019	691	Cash - Petty Cash	Cash for Royal Show - Waste Management Education CDS	\$1,000.00
27/09/2019	692	Cash	Staff Lotto	\$300.00
27/09/2019	693	Child Support	Child Support Allowance payment - Deduction made from staff salary	\$716.00
Total CBA cheques				\$7,496.51
16/09/2019	DP-01761	Commonwealth Bank	CommBiz fees Sept 19	\$56.60
16/09/2019	DP-01761	Commonwealth Bank	Service Fee CBA Sept 19	\$22.15
26/09/2019	DP-01762	Commonwealth Bank	Bank Trace Fee	\$25.00
27/09/2019	DP-01763	Commonwealth Bank	MRC Credit Card	\$19,012.42
2/09/2019	DP-01766	Commonwealth Bank	CBA Merchant Fee Aug19	\$1,172.81
2/09/2019	DP-01766	Commonwealth Bank	CBA Merchant Fee Aug19	\$88.27
20/09/2019		Australian Taxation Office		
Total Direct Payments & Fees				\$20,377.25
9/09/2019	Tsf 1	Commonwealth Bank	New Term Deposit	\$3,000,000.00
20/09/2019	Tsf 2	Commonwealth Bank	Intercompany Transfer	\$1,000,000.00
Total Inter account Transfers				\$4,000,000.00
Posting Date	Document No	Vendor Name	Details	EFT Amount
2/09/2019	EFT-01793	Cancelled		
3/09/2019	EFT-01794	ANZ Smart Choice Super	Staff Superannuation	\$835.13
3/09/2019	EFT-01794	Australian Ethical Super	Staff Superannuation	\$152.41
3/09/2019	EFT-01794	Australian Ethical Super	Staff Superannuation	\$152.41
3/09/2019	EFT-01794	Australian Ethical Super	Staff Superannuation	\$152.41
3/09/2019	EFT-01794	Australian Ethical Super	Staff Superannuation	\$1,257.42
3/09/2019	EFT-01794	Australian Super Administration	Staff Superannuation	\$717.73
3/09/2019	EFT-01794	Australian Super Administration	Staff Superannuation	\$73.99
3/09/2019	EFT-01794	Australian Super Administration	Staff Superannuation	\$1,371.95
3/09/2019	EFT-01794	Australian Super Administration	Staff Superannuation	\$4,623.09
3/09/2019	EFT-01794	BT Super for Life - SG	Staff Superannuation	\$24.25
3/09/2019	EFT-01794	BT Super for Life - SG	Staff Superannuation	\$28.41
3/09/2019	EFT-01794	BT Super for Life - SG	Staff Superannuation	\$28.41
3/09/2019	EFT-01794	BT Super for Life - SG	Staff Superannuation	\$1,013.34
3/09/2019	EFT-01794	CBUS	Staff Superannuation	\$260.40
3/09/2019	EFT-01794	CBUS	Staff Superannuation	\$208.89

3/09/2019	EFT-01794	CBUS	Staff Superannuation	\$208.89
3/09/2019	EFT-01794	CBUS	Staff Superannuation	\$1,865.00
3/09/2019	EFT-01794	Colonial First State	Staff Superannuation	\$255.03
3/09/2019	EFT-01794	Colonial First State	Staff Superannuation	\$256.67
3/09/2019	EFT-01794	Colonial First State	Staff Superannuation	\$208.89
3/09/2019	EFT-01794	Colonial First State	Staff Superannuation	\$4,241.30
3/09/2019	EFT-01794	Commonwealth Bank Group Super	Staff Superannuation	\$56.95
3/09/2019	EFT-01794	Commonwealth Bank Group Super	Staff Superannuation	\$55.49
3/09/2019	EFT-01794	Commonwealth Bank Group Super	Staff Superannuation	\$56.38
3/09/2019	EFT-01794	Commonwealth Bank Group Super	Staff Superannuation	\$2,110.20
3/09/2019	EFT-01794	Energy Superannuation	Staff Superannuation	\$759.74
3/09/2019	EFT-01794	HESTA SUPER FUND	Staff Superannuation	\$722.67
3/09/2019	EFT-01794	HOSTPLUS	Staff Superannuation	\$1,159.43
3/09/2019	EFT-01794	IOOF Portfolio Service Superannuation Fund	Staff Superannuation	\$409.24
3/09/2019	EFT-01794	IOOF Portfolio Service Superannuation Fund	Staff Superannuation	\$423.17
3/09/2019	EFT-01794	IOOF Portfolio Service Superannuation Fund	Staff Superannuation	\$407.21
3/09/2019	EFT-01794	IOOF Portfolio Service Superannuation Fund	Staff Superannuation	\$3,710.66
3/09/2019	EFT-01794	MLC Master Key Personal Super	Staff Superannuation	\$596.48
3/09/2019	EFT-01794	Netwealth Superannuation	Staff Superannuation	\$834.09
3/09/2019	EFT-01794	REST Superannuation	Staff Superannuation	\$645.04
3/09/2019	EFT-01794	Sunsuper	Staff Superannuation	\$172.92
3/09/2019	EFT-01794	Sunsuper	Staff Superannuation	\$172.92
3/09/2019	EFT-01794	Sunsuper	Staff Superannuation	\$172.92
3/09/2019	EFT-01794	Sunsuper	Staff Superannuation	\$2,310.36
3/09/2019	EFT-01794	TWU Superannuation Fund	Staff Superannuation	\$785.69
3/09/2019	EFT-01794	WALGS PLAN PTY LTD	Staff Superannuation	\$4,169.03
3/09/2019	EFT-01794	WALGS PLAN PTY LTD	Staff Superannuation	\$4,132.64
3/09/2019	EFT-01794	WALGS PLAN PTY LTD	Staff Superannuation	\$4,158.10
3/09/2019	EFT-01794	WALGS PLAN PTY LTD	Staff Superannuation	\$36,286.34
5/09/2019	EFT-01795	Airwell Group Pty Ltd	Servicing of the pumps in evapo mats (6)	\$1,758.80
5/09/2019	EFT-01795	Blackwoods & Atkins	Tape to go around leachate pipe fittings	\$82.23
5/09/2019	EFT-01795	City of Wanneroo	Rates for RRF 2019/2020	\$109,084.91
5/09/2019	EFT-01795	Couplers Malaga	Fittings for air hoses	\$264.22
5/09/2019	EFT-01795	David Moss Corporation P/L	Leachate drainage	\$170.54
5/09/2019	EFT-01795	Envirocare Systems	RRF Mthly Hygiene Service - Jul 19	\$231.77
5/09/2019	EFT-01795	Envirocare Systems	TP Mthly Hygiene Service - Jul 19	\$645.26
5/09/2019	EFT-01795	Felis Services	July 19 Clean - RRF	\$2,150.50
5/09/2019	EFT-01795	Flick Anticimex P/L	3 Monthly Rodent Baiting	\$286.00
5/09/2019	EFT-01795	Flick Anticimex P/L	3 Monthly Rodent Baiting	\$165.00
5/09/2019	EFT-01795	IPAA (WA DIVISION)	Andrea Slater - Leadership Training - IPAA	\$75.00
5/09/2019	EFT-01795	Iron Mountain Australia Pty Ltd	Data storage July 2019	\$86.98
5/09/2019	EFT-01795	Joondalup Office National	Cleaning Supplies - hand towels	\$279.80
5/09/2019	EFT-01795	Kyocera Document Solutions	Printing July 2019	\$301.06
5/09/2019	EFT-01795	MEEC	System Check and Service	\$653.40
5/09/2019	EFT-01795	PIRTEK (MALAGA) PTY LTD	Plant108 Bucket Repairs	\$596.77
5/09/2019	EFT-01795	Ronco Group Pty Ltd	Plant104 Knuckle Function Repairs	\$2,236.66
5/09/2019	EFT-01795	Sacred Heart Primary School	Bus subsidy for tour to TP,ED & RRF 1-8-19	\$350.00
5/09/2019	EFT-01795	Talis Consultants P/L	Winter odour investigation/report	\$3,098.34
5/09/2019	EFT-01795	Total Tools Joondalup	Tools for the leachate system	\$346.00
5/09/2019	EFT-01795	Total Tools Joondalup	Tools for the leachate system	\$580.00

5/09/2019	EFT-01795	Trident Signs Pty Ltd	Signs for the pumps	\$866.80
5/09/2019	EFT-01795	Tyrecycle P/L	Recycling of 81 tyres	\$778.65
5/09/2019	EFT-01795	Tyrecycle P/L	Recycling of 141 tyres	\$1,272.69
5/09/2019	EFT-01795	Waterchem Australia P/L	Eco Sorb	\$7,150.00
5/09/2019	EFT-01795	Western Roadtrain Driver Training	HR-B training - Froilan	\$230.00
5/09/2019	EFT-01795	Wren Oil	Recycled Oil - Admin charge	\$16.50
6/09/2019	EFT-01796	A & G Wines Plumbing	Plumber for various jobs	\$985.71
6/09/2019	EFT-01796	Airwell Group Pty Ltd	Fitting for the water risers installation	\$142.71
6/09/2019	EFT-01796	Airwell Group Pty Ltd	Testing kit for the leachate	\$264.51
6/09/2019	EFT-01796	Anne Pettit	EC prog support July 19	\$1,437.50
6/09/2019	EFT-01796	ANRI Instruments & Controls Pty Ltd	GFM436 Annual Service/cal	\$874.50
6/09/2019	EFT-01796	Australian Services Union	Staff Superannuation	\$25.90
6/09/2019	EFT-01796	Australian Services Union	Staff Superannuation	\$25.90
6/09/2019	EFT-01796	Australian Services Union	Staff Superannuation	\$25.90
6/09/2019	EFT-01796	Bale Data Services	Thermal Till Rolls	\$321.82
6/09/2019	EFT-01796	Bealeseez	Priority repairs to Tana king pin, PL107	\$18,285.89
6/09/2019	EFT-01796	Bennett & Co (Lawfirst Pty Ltd)	AU Trademark "Face your waste"	\$4,620.00
6/09/2019	EFT-01796	Blackwoods & Atkins	Workshop consumables	\$178.40
6/09/2019	EFT-01796	BOQ Asset Finance & Leasing Pty Ltd	Kyocera Lease - September 2019	\$446.85
6/09/2019	EFT-01796	BOQ Asset Finance & Leasing Pty Ltd	Printer Rental Kyocera October 2019	\$446.85
6/09/2019	EFT-01796	Brendan Twine	Fuel for Landfill Pump	\$167.43
6/09/2019	EFT-01796	Bunnings	Nuts & Bolts	\$39.77
6/09/2019	EFT-01796	Bunnings	Bushland Management	\$62.18
6/09/2019	EFT-01796	Bunnings	Bushland Management	\$90.64
6/09/2019	EFT-01796	Bunnings	Control Fencing Maintenance	\$92.85
6/09/2019	EFT-01796	Bunnings	Monitoring Program	\$100.20
6/09/2019	EFT-01796	Bunnings	Bushland Management	\$173.26
6/09/2019	EFT-01796	Bunnings	Bushland Management	\$180.31
6/09/2019	EFT-01796	Bunnings	Site Operating	\$129.00
6/09/2019	EFT-01796	Bunnings	Site Operating	\$26.60
6/09/2019	EFT-01796	Bunnings	Minor Equipment (Admin)	\$85.40
6/09/2019	EFT-01796	Bunnings	Bushland Management	\$114.78
6/09/2019	EFT-01796	Bunnings	WIP - Leachate System	\$94.46
6/09/2019	EFT-01796	Cabcharge Australia Ltd	Work party taxi fares home	\$1,587.26
6/09/2019	EFT-01796	CAPS Australia Pty Ltd	Main Gate Generator repairs	\$621.61
6/09/2019	EFT-01796	Central Fire Services P/L	Maint/Testing Fire System - Aug19	\$78.83
6/09/2019	EFT-01796	City of Wanneroo	TP Lease - Sept 19 Co Wanneroo	\$11,027.07
6/09/2019	EFT-01796	Command A Com	Telephone Expenses- August 2019	\$1,283.92
6/09/2019	EFT-01796	Creative Catering	Earth Carer Course session 1	\$714.00
6/09/2019	EFT-01796	Crossland & Hardy Pty Ltd	87 Pederick Road Site Survey - land clearing prep	\$2,929.30
6/09/2019	EFT-01796	Cutting Edges Equipment Parts	Skid Bucket Blades	\$811.76
6/09/2019	EFT-01796	ECOLO WA	August Service on 4 pods	\$4,048.00
6/09/2019	EFT-01796	EMRC	CCA Timber 2.65 tonnes	\$423.99
6/09/2019	EFT-01796	EMRC	Timber 3.3 tonnes	\$188.76
6/09/2019	EFT-01796	EMRC	Timber 2.56 tonnes	\$146.43
6/09/2019	EFT-01796	Hare Krishna Food for Life	Earth Carer Catering session 4	\$120.00
6/09/2019	EFT-01796	Heavy Duty Auto Electrics	Plant - Repair and Maintenance	\$165.00
6/09/2019	EFT-01796	InfoTrust	Symantec Email Security 10/9/19 - 09/09/20	\$2,021.53
6/09/2019	EFT-01796	Ironcat Tyres	Plant83 Tyres	\$1,001.00
6/09/2019	EFT-01796	Joondalup Office National	Stationery Order - General	\$231.62

6/09/2019	EFT-01796	Margarate Davies	Earthcarers Refreashments	\$885.05
6/09/2019	EFT-01796	MEEC	MRC South Bore Overload Replacement	\$682.00
6/09/2019	EFT-01796	Mobile Glass	Building Maintenance	\$2,629.00
6/09/2019	EFT-01796	Neverfail Springwater Ltd	Cooler Rental & Spring Water	\$154.00
6/09/2019	EFT-01796	Newcastle Weighing Services Pt	W2G support 1/7/19 - 31/12/19	\$11,467.50
6/09/2019	EFT-01796	PIRTEK (MALAGA) PTY LTD	Plant107 hose protection	\$570.87
6/09/2019	EFT-01796	Plants & Garden Rentals	Plant Hire September 2019	\$220.00
6/09/2019	EFT-01796	Position Partners	GPS - July 19	\$2,200.00
6/09/2019	EFT-01796	Prestige Communications	Motorola VX-456 UHF Handheld Radio, with Charger	\$1,132.60
6/09/2019	EFT-01796	Pro Water Services	Landfill Pump Upgrades	\$6,204.00
6/09/2019	EFT-01796	Relationships Australia	Wellness Programs	\$165.00
6/09/2019	EFT-01796	Rose Rogers Creative	Corporate Communications Strategy	\$240.00
6/09/2019	EFT-01796	St Stephen's School	Bus subsidy 25-06-2019 two tours	\$400.00
6/09/2019	EFT-01796	Staff Australia	Tree planting day	\$516.40
6/09/2019	EFT-01796	Staff Australia	Tree planting day	\$759.99
6/09/2019	EFT-01796	Trade West Industrial Supplies	HAZCHEM SIGN 'TOXIC 6' 270 X 270MM METAL (DIAMOND)	\$399.40
6/09/2019	EFT-01796	Trade West Industrial Supplies	Bisley Pants 'rip stop' Navy 92S	\$816.15
6/09/2019	EFT-01796	Trade West Industrial Supplies	SIGNS Various signs for Site	\$753.16
6/09/2019	EFT-01796	Trade West Industrial Supplies	Steel Cap Boots Size 6	\$209.00
6/09/2019	EFT-01796	Trade West Industrial Supplies	Various Uniform items	\$635.78
6/09/2019	EFT-01796	Trident Signs Pty Ltd	Signs for Leachate Pumps	\$153.45
6/09/2019	EFT-01796	Tyrecycle P/L	Recycled Tyres 228	\$2,342.48
6/09/2019	EFT-01796	Tyrrack Wholesale T/A Tyres Your Way	Plant71 Right rear tyre	\$220.00
6/09/2019	EFT-01796	Wangara Kia	Log Book service	\$663.00
6/09/2019	EFT-01796	Wilfred Higo	Glasses - WH	\$200.00
6/09/2019	EFT-01796	Winc Australia P/L	Stationery and Printing	\$118.69
6/09/2019	EFT-01796	Wren Oil	Oil Disposal 3800	\$16.50
13/09/2019	EFT-01797	Payroll Employee Wages	PAY FE 13/09/19	\$117,449.43
12/09/2019	EFT-01798	A1 Locksmiths	Matching locks to keys various locations	\$544.70
12/09/2019	EFT-01798	A1 Locksmiths	Repairs to Crib Room Door Lock	\$125.00
12/09/2019	EFT-01798	Animal Ark P/L	Snake Handling 23 September 2019	\$3,432.00
12/09/2019	EFT-01798	Blackwoods & Atkins	Strapping tensioner and sealer	\$148.88
12/09/2019	EFT-01798	Couplers Malaga	Fittings for leachate	\$429.00
12/09/2019	EFT-01798	COVS Parts Pty Ltd	Tip Face Beacon	\$158.31
12/09/2019	EFT-01798	ELLIOTTS IRRIGATION PTY LTD	Labour assistance for the leachate/rainfall	\$582.66
12/09/2019	EFT-01798	Excel Carpet Cleaning WA	Excel Window Cleaning July to June 19-20	\$510.00
12/09/2019	EFT-01798	Flashbay P/L	MRC Branded USB Thumb Drive	\$998.25
12/09/2019	EFT-01798	Great Southern Fuel Supplies	PI107 gear oil	\$372.27
12/09/2019	EFT-01798	Great Southern Fuel Supplies	Fuel August 2019	\$28,999.54
12/09/2019	EFT-01798	Heavy Duty Auto Electrics	Plant104 damaged harness	\$546.70
12/09/2019	EFT-01798	LAKE ANNE CONSULTANCY	Emergency - Consultancy	\$2,500.00
12/09/2019	EFT-01798	Leederville Sporting Club	Earth Carer Course Session 4	\$300.00
12/09/2019	EFT-01798	Magicorp Pty Ltd	Sub for On Hold Messages	\$113.33
12/09/2019	EFT-01798	Microbeix P/L	BioWish	\$9,325.80
12/09/2019	EFT-01798	Mindarie Charter Pty Ltd	Earth Carers Tour	\$682.00
12/09/2019	EFT-01798	Neverfail Springwater Ltd	Cooler Rental 18/8/19 to 18/9/19	\$116.79
12/09/2019	EFT-01798	Perth Office Equipment Repairs	Shredder repair and clean - Admin	\$192.50
12/09/2019	EFT-01798	Pro Water Services	Rainfall Pump Repairs	\$12,782.00
12/09/2019	EFT-01798	RAICH AND ASSOCIATES	Annual Subs to Weather Station 29/8/19 - 28/8/20	\$1,408.00
12/09/2019	EFT-01798	Relationships Australia	Wellness Programs	\$165.00

12/09/2019	EFT-01798	Relationships Australia	Wellness Programs	\$165.00
12/09/2019	EFT-01798	SafeWork Laboratories Pty Ltd	Drug and Alcohol Tests 1 July to 30 December 2019	\$77.00
12/09/2019	EFT-01798	Strata Green	Tools and fertiliser	\$860.33
12/09/2019	EFT-01798	Strata Green	Stakes for NTPD	\$808.70
12/09/2019	EFT-01798	Talis Consultants P/L	Winter odour investigation/report	\$6,196.65
12/09/2019	EFT-01798	The Platform Perth Ltd	The Platform annual facility fee	\$418.00
12/09/2019	EFT-01798	Trade West Industrial Supplies	Extra Heavy Duty Nitril Gloves Disposable Black	\$181.50
12/09/2019	EFT-01798	Trade West Industrial Supplies	125mm Rigid Wheels - R5603	\$550.24
12/09/2019	EFT-01798	Trade West Industrial Supplies	Black Bump Cap ZIP Steel Blue Size 11 Pen sole	\$321.75
12/09/2019	EFT-01798	Tyrecycle P/L	Recycled Tyres 31	\$203.09
12/09/2019	EFT-01798	WA Heritage Tree Surgeons	Treework, recycling (back) main road	\$2,750.00
12/09/2019	EFT-01798	Winc Australia P/L	Stationery and Printing	\$15.84
13/09/2019	EFT-01799	Australian Taxation Office	PAYG	\$39,747.00
16/09/2019	EFT-01800	Cancelled	Cancelled	\$0.00
16/09/2019	EFT-01801	EASISALARY PTY LTD	Staff Salary Sacrifice Payment	\$479.84
16/09/2019	EFT-01801	MPL Laboratories	Winter Sampling program 2019	\$1,599.40
18/09/2019	EFT-01802	Biovision 2020 Pty Ltd	Contractor Fees - August 2019	\$3,038,576.08
17/09/2019	EFT-01803	CALTEX AUSTRALIA PETROLEUM PTY	Fuel August 19 - BT	\$1,433.73
20/09/2019	EFT-01804	Airwell Group Pty Ltd	Bacteria dosing and calibration of units	\$1,939.03
20/09/2019	EFT-01804	Bunnings	Irrigation	\$199.04
20/09/2019	EFT-01804	Bunnings	Bushland Management	\$161.40
20/09/2019	EFT-01804	City of Wanneroo	COW rates recoup for TP 2019/20	\$7,154.11
20/09/2019	EFT-01804	COATES HIRE	Leachate pump hire 31/7-25/8/19	\$4,402.19
20/09/2019	EFT-01804	COATES HIRE	Aug 2 x Trash Pumps hire inc lines and fittings	\$6,642.03
20/09/2019	EFT-01804	Couplers Malaga	"Leachate 5" "fittings"	\$2,093.82
20/09/2019	EFT-01804	Couplers Malaga	"Leachate 5" "fittings"	\$200.00
20/09/2019	EFT-01804	Gavin Burgess	Community battery collections Aug 19	\$7,154.00
20/09/2019	EFT-01804	Heavy Duty Auto Electrics	Plant104 Bin Lock safety lights and cameras	\$11,440.00
20/09/2019	EFT-01804	Kitec Electrical Services	Investigation and Repair to Generator Switch	\$1,339.25
20/09/2019	EFT-01804	Kyocera Document Solutions	Photocopying Expenses - August 2019	\$428.86
20/09/2019	EFT-01804	MARKETFORCE P/L	FYW social media management - July 19	\$2,640.00
20/09/2019	EFT-01804	Michael Page International P/L	Admin relief Education w/e 25/8/19	\$980.44
20/09/2019	EFT-01804	Nearmap Australia Pty Ltd	NearMap Subscription - 26/8/19 - 26/8/20	\$7,150.00
20/09/2019	EFT-01804	NORTHSIDE NISSAN	Fire Ute service	\$1,660.19
20/09/2019	EFT-01804	Relationships Australia	Wellness Programs	\$165.00
20/09/2019	EFT-01804	Smart Waste Solutions Pty Ltd	Repairs to EPS Machine	\$433.95
20/09/2019	EFT-01804	Town of Cambridge	Rates 19/20 Town of Cambridge	\$3,252.08
20/09/2019	EFT-01804	Trident Signs Pty Ltd	Wrong Way Go Back Signage Installed	\$2,403.50
20/09/2019	EFT-01804	WA Local Government Association	Staff Training Andrea Slater - LG essentials	\$578.00
20/09/2019	EFT-01804	WA Local Government Association	Staff Training Andrea Slater LG Advanced	\$1,045.00
20/09/2019	EFT-01804	Winc Australia P/L	Stationery and Printing	\$180.98
20/09/2019	EFT-01804	Winc Australia P/L	Stationery and Printing	\$180.98
20/09/2019	EFT-01804	Australian Taxation Office	BAS August 2019	\$131,989.00
20/09/2019	EFT-01805	Borrell Rafferty Associates	CDS Quantity Survey	\$1,320.00
27/09/2019	EFT-01806	Payroll Employee Wages	PAY FE270919	\$116,973.59
27/09/2019	EFT-01807	City of Joondalup	TP Lease - Oct 19 Joondalup	\$11,117.37
27/09/2019	EFT-01807	City of Perth	TP Lease Oct 19 Peth	\$5,512.14
27/09/2019	EFT-01807	City of Stirling	TP Lease - Oct 19 Stirling	\$22,054.14
27/09/2019	EFT-01807	City of Vincent	TP Lease - Oct 19 Vincent	\$5,513.54
27/09/2019	EFT-01807	City of Wanneroo	TP Lease - Oct 19 Wanneroo	\$11,027.07

27/09/2019	EFT-01807	Town of Cambridge	TP Lease - Oct 19 Cambridge	\$5,513.54
27/09/2019	EFT-01807	Town of Victoria Park	TP Lease - Sept 19 Vic Park	\$5,513.54
27/09/2019	EFT-01808	All Fence U Rent P/L	Aug 19 Fencing for Leachate Pond	\$687.50
27/09/2019	EFT-01808	Australia Post Perth	Postage & Freight	\$8.30
27/09/2019	EFT-01808	Bealeseez	Plant 107 park brake	\$7,722.00
27/09/2019	EFT-01808	BOC Limited	Expendable Tools/Wokrshop Consumables	\$71.98
27/09/2019	EFT-01808	BOC Limited	Expendable Tools/Wokrshop Consumables	\$80.00
27/09/2019	EFT-01808	BOQ Asset Finance & Leasing Pty Ltd	Printer Rental Kyocera November 2019	\$446.85
27/09/2019	EFT-01808	Bunnings	Cable ties, Tap timer, Poly Irrigation, Adaptor	\$127.32
27/09/2019	EFT-01808	City of Stirling	TP rates 2019/20 recoup - COS	\$13,008.34
27/09/2019	EFT-01808	COATES HIRE	July 2 x Trash Pumps hire incl lines and fittings	\$6,804.66
27/09/2019	EFT-01808	Couplers Malaga	Piping 90mm tees	\$719.07
27/09/2019	EFT-01808	David Moss Corporation P/L	Piping 110mm to quarry	\$629.08
27/09/2019	EFT-01808	Domain Catering	Earth Carers Graduation Catering	\$1,457.50
27/09/2019	EFT-01808	Flick Anticimex P/L	6 weekly rodent service 29/08/2019	\$286.00
27/09/2019	EFT-01808	Gareth Smith	Staff Uniforms/Protective Clothing	\$439.00
27/09/2019	EFT-01808	GC Sales WA (Scandinavian Investments Pty Ltd)	1100lt Bins, Dark Green body, Red lid, Trunnions	\$3,346.20
27/09/2019	EFT-01808	Instant Products Group	Toilet Hire Ed Centre August 19	\$93.50
27/09/2019	EFT-01808	Instant Products Group	Toilet Hire Ed Centre August 19	\$562.50
27/09/2019	EFT-01808	Iron Mountain Australia Pty Ltd	Data storage August 2019	\$28.01
27/09/2019	EFT-01808	Joondalup Office National	General Stationery	\$151.03
27/09/2019	EFT-01808	Joondalup Office National	Avery A4 Ready Index 1-10 tab	\$36.88
27/09/2019	EFT-01808	LANDFILL GAS & POWER PTY LTD	Electricity - July 2019	\$8,658.54
27/09/2019	EFT-01808	MARKETFORCE P/L	2yr domain reg both sites	\$137.50
27/09/2019	EFT-01808	Michael Page International P/L	Education Admin w/e 1.9.19	\$1,517.84
27/09/2019	EFT-01808	Neverfail Springwater Ltd	5 x 15l Springwater Bottles	\$37.75
27/09/2019	EFT-01808	Neverfail Springwater Ltd	Cooler Rental 18/8/19 to 18/10/19	\$131.89
27/09/2019	EFT-01808	Perth Office Equipment Repairs	Shredder - remove jam	\$192.50
27/09/2019	EFT-01808	Position Partners	GPS - July 19	\$2,200.00
27/09/2019	EFT-01808	Proofload P/L	Round Sling, Green, 2T x 6M	\$149.47
27/09/2019	EFT-01808	SafeWork Laboratories Pty Ltd	Drug and Alcohol Tests 1 July to 30 December 2019	\$1,699.00
27/09/2019	EFT-01808	Soft Landing	Recycling of Mattresses x319	\$8,772.50
27/09/2019	EFT-01808	Soft Landing	Mattress recycling - Stirling x739	\$21,943.90
27/09/2019	EFT-01808	Soft Landing	Mattress recycling for Stirling x647	\$17,792.50
27/09/2019	EFT-01808	Soft Landing	City of Wanneroo x 1067	\$32,863.60
27/09/2019	EFT-01808	Suez Recycling & Recovery (Perth) P/L	1 x Monthly Site Fee	\$5.50
27/09/2019	EFT-01808	T & C Transport Services	Courier Expenses August 2019	\$421.06
27/09/2019	EFT-01808	Trade West Industrial Supplies	Thorst Hydration Sachets Pk 50 Individual	\$899.47
27/09/2019	EFT-01808	Trade West Industrial Supplies	3XL Bisley shirt Orange/Navy 'rip stop' shirt	\$1,488.82
27/09/2019	EFT-01808	Department of Transport	Vehicle Search	\$3.40
27/09/2019	EFT-01808	Tyrecycle P/L	Tyres x65	\$881.38
27/09/2019	EFT-01808	Tyrecycle P/L	Tyres x195	\$1,024.34
27/09/2019	EFT-01808	WA Local Government Association	WALGA Training 22/8/19	\$99.00
27/09/2019	EFT-01808	WA Local Government Association	WALGA Training 22/8/19	\$99.00
27/09/2019	EFT-01808	Western Tree Recyclers	Greens recycled - 148.15 t C of Joondalup	\$5,540.81
27/09/2019	EFT-01808	Western Tree Recyclers	Greens recycled - 12.22 t C of Perth	\$591.45
27/09/2019	EFT-01808	Winc Australia P/L	Stationery and Printing	\$42.81
27/09/2019	EFT-01808	Winc Australia P/L	Stationery and Printing	\$18.44
27/09/2019	EFT-01808	J & K Hopkins	Officer Furniture	\$240.00
27/09/2019	EFT-01808	Wren Oil	Recycling Contractors	\$16.50

27/09/2019	EFT-01809	Australian Taxation Office	PAYG	\$39,357.00
27/09/2019	EFT-01810	EASISALARY PTY LTD	Cancelled	\$0.00
27/09/2019	EFT-01811	ANZ Smart Choice Super	Staff Superannuation	\$545.74
27/09/2019	EFT-01811	Australian Ethical Super	Staff Superannuation	\$152.41
27/09/2019	EFT-01811	Australian Ethical Super	Staff Superannuation	\$152.41
27/09/2019	EFT-01811	Australian Ethical Super	Staff Superannuation	\$838.28
27/09/2019	EFT-01811	Australian Super Administration	Staff Superannuation	\$64.05
27/09/2019	EFT-01811	Australian Super Administration	Staff Superannuation	\$84.38
27/09/2019	EFT-01811	Australian Super Administration	Staff Superannuation	\$3,190.71
27/09/2019	EFT-01811	BT Super for Life - SG	Staff Superannuation	\$26.88
27/09/2019	EFT-01811	BT Super for Life - SG	Staff Superannuation	\$28.41
27/09/2019	EFT-01811	BT Super for Life - SG	Staff Superannuation	\$691.14
27/09/2019	EFT-01811	CBUS	Staff Superannuation	\$234.65
27/09/2019	EFT-01811	CBUS	Staff Superannuation	\$210.22
27/09/2019	EFT-01811	CBUS	Staff Superannuation	\$1,223.36
27/09/2019	EFT-01811	Colonial First State	Staff Superannuation	\$240.47
27/09/2019	EFT-01811	Colonial First State	Staff Superannuation	\$210.21
27/09/2019	EFT-01811	Colonial First State	Staff Superannuation	\$2,745.81
27/09/2019	EFT-01811	Commonwealth Bank Group Super	Staff Superannuation	\$52.09
27/09/2019	EFT-01811	Commonwealth Bank Group Super	Staff Superannuation	\$53.24
27/09/2019	EFT-01811	Commonwealth Bank Group Super	Staff Superannuation	\$1,316.62
27/09/2019	EFT-01811	Energy Superannuation	Staff Superannuation	\$572.57
27/09/2019	EFT-01811	HESTA SUPER FUND	Staff Superannuation	\$469.68
27/09/2019	EFT-01811	HOSTPLUS	Staff Superannuation	\$519.10
27/09/2019	EFT-01811	IOOF Portfolio Service Superannuation Fund	Staff Superannuation	\$465.31
27/09/2019	EFT-01811	IOOF Portfolio Service Superannuation Fund	Staff Superannuation	\$442.32
27/09/2019	EFT-01811	IOOF Portfolio Service Superannuation Fund	Staff Superannuation	\$2,657.51
27/09/2019	EFT-01811	MLC Master Key Personal Super	Staff Superannuation	\$358.40
27/09/2019	EFT-01811	Netwealth Superannuation	Staff Superannuation	\$522.86
27/09/2019	EFT-01811	REST Superannuation	Staff Superannuation	\$480.55
27/09/2019	EFT-01811	Sunsuper	Staff Superannuation	\$172.92
27/09/2019	EFT-01811	Sunsuper	Staff Superannuation	\$172.92
27/09/2019	EFT-01811	Sunsuper	Staff Superannuation	\$1,540.24
27/09/2019	EFT-01811	TWU Superannuation Fund	Staff Superannuation	\$543.07
27/09/2019	EFT-01811	WALGS PLAN PTY LTD	Staff Superannuation	\$4,160.81
27/09/2019	EFT-01811	WALGS PLAN PTY LTD	Staff Superannuation	\$4,121.33
27/09/2019	EFT-01811	WALGS PLAN PTY LTD	Staff Superannuation	\$23,292.54

Total EFT Payments

\$4,200,303.98

CBA Cheque No. 686 to 693	\$7,496.51
Electronic Payments:	
DP- 01761 to DP- 01766	\$20,377.25
Inter-Account Transfers	\$4,000,000.00
EFT- 01793 to EFT- 01811	\$4,200,303.98
Grand Total	\$8,228,177.74

CERTIFICATE OF CHIEF EXECUTIVE OFFICER

This schedule of accounts which was passed for payment, covering vouchers as above which was submitted to each member of Council on 21 November 2019 has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costing and the amounts due for payment.

**Credit Card detailed analysis for September 2019
Council Meeting - 21st November 2019**

Date	Payment to	Description	Amount
29-Aug-19	Event and Conference Northbridge	Waste Conference Registration Fees	\$11,644.08
29-Aug-19	Coles	Staff Amentites	\$136.40
2-Sep-19	IPAA	Staff Course	\$75.00
2-Sep-19	Who Gives a Crap	Toilet Paper Staff Amentities	\$144.00
3-Sep-19	PLE Computers	RRF Backup Servers	\$392.00
4-Sep-19	ARC Ltd	Refrigerant Licence	\$225.00
5-Sep-19	Better Batteries	Canon Camera Battery x 2	\$34.04
6-Sep-19	Swan Towing	Towing of Plant104	\$550.00
8-Sep-19	Coles	Staff Amentites	\$111.45
9-Sep-19	Matchless Promotion	MRC 365 Promotion	\$1,237.50
16-Sep-19	Leamac Picture	Corporate Photos	\$875.00
17-Sep-19	David Gray Co	Rubbish Bins	\$98.45
18-Sep-19	Bunnings	Office Shelving	\$97.60
18-Sep-19	Seaview Ford	DCS Car Service	\$585.00
18-Sep-19	The Good Guys	Education Samsung TV x 2	\$1,990.00
19-Sep-19	Bud n Bee	Staff Flowers	\$80.00
20-Sep-19	Dome Currumbine	CEO Meeting	\$50.30
24-Sep-19	Event and Conference	Waste Conference Registration Fees	\$507.50
24-Sep-19	Bud n Bee	Staff Flowers	\$100.00
24-Sep-19	Coles	Staff Amentites	\$79.10
Total CBA Credit Card - 29 August 2019 - 28 September2019			\$19,012.42

Annual Report

Item

APPENDIX NO. 8

Item



MINDARIE
REGIONAL
COUNCIL



2019
ANNUAL REPORT

Acknowledgement of country

The Mindarie Regional Council acknowledges the Traditional Custodians of the land we are working on, the Whadjuk people. We would like to pay respect to the Elders of the Noongar nation, past, present and future, who have walked and cared for the land. We acknowledge and respect their continuing culture and the contributions made to the life of this region.

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Mindarie Regional Council Councillors	4
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Strategic Community Plan	14
Corporate Business Plan	16
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Chairman's Foreword

The MRC has had another successful year as it continues to serve almost a third of Perth's metropolitan population in pursuit of its vision of *Winning Back Waste*. It has been a challenging year with significant changes taking place in the waste industry and the MRC continues to operate at the forefront of the sector.

The State Government released its new waste strategy, the *Waste Avoidance and Resource Recovery Strategy 2030* in February 2019. The new strategy outlines three key objectives for WA;

Avoid

Western Australians generate less waste.

Recover

Western Australians recover more value and resources from waste.

Protect

Western Australians protect the environment by managing waste responsibly.

The MRC with its current vision and practices is already closely aligned to the strategic direction that the State Government is pursuing, however, practical implementation of the new strategy will certainly present some challenges for the MRC's member councils as they look to change waste collection systems.

The Face Your Waste campaign that the MRC launched in April 2018 continues to be very well received by members of the public. The key message of the campaign is about encouraging residents towards avoiding generating waste in

the first place, which dovetails perfectly into the first objective of the new state waste strategy. This campaign, coupled with the MRC's ongoing waste education activities, plays a key role in changing waste behaviours.

The most obvious of the changes under the second objective of the state waste strategy is a drive toward the roll out of a three bin system to assist in the recovery of the organic fraction from the waste stream. A number of the MRC's member councils already have a third bin in place for garden organics (GO), but there is a clear push for councils to adopt a third bin which will take both food organics and garden organics (FOGO). The interesting development to watch, will be how processing infrastructure and markets develop to manage this new waste stream.

As the MRC's Resource Recovery Facility (RRF) in Neerabup enters its tenth year of operation, the facility is achieving its best waste diversion results to date. The RRF continues to effectively divert organic material from landfill for beneficial use.

The proposed introduction of the third bin for either GO or FOGO is likely to present some challenges for the long term effective operation of the RRF, if those organics are diverted to other facilities for processing.

However, with challenges come opportunities. In anticipation of this change, the MRC initiated a trial at the RRF to assess the feasibility of using the RRF to process a pure FOGO waste stream, rather than the Municipal Solid Waste stream that it currently processes. If technically successful and economically viable, the RRF has the potential to become the only facility in metropolitan Perth capable of processing FOGO in a suitably controlled environment.

It was with great sadness that we marked the passing of one of our councillors during the year, with the untimely death of Cr Andrew Guilfoyle. Cr Guilfoyle had been a strong supporter of the work of the MRC and his insights will be missed. His replacement, Cr Susan Migdale, is a welcome addition to the MRC.

Cr Russ Fishwick is also replacing Cr Mike Norman as the Deputy Chair of the MRC. I would like to take this opportunity to thank Cr Norman for his contributions to the MRC and to congratulate Cr Fishwick on his appointment.

I would like to extend my personal thanks to my fellow elected members who have so ably supported me as the Chair and supported the MRC in achieving its goals during the year.

David Boothman
Chairman



face
your
waste

"The **Face Your Waste** campaign that the MRC launched in April 2018 continues to be very well received by members of the public."

Mindarie Regional Council

Councillors

The MRC comprises 12 councillors appointed by the member Local Governments based on equity the members hold. This currently constitutes the following representation:

- City of Stirling – 4 councillors
- City of Joondalup – 2 councillors
- City of Wanneroo – 2 councillors
- City of Perth – 1 councillor
- City of Vincent – 1 councillor
- Town of Cambridge – 1 councillor
- Town of Victoria Park – 1 councillor



**CHAIRMAN****Cr David Boothman JP**

City of Stirling

**DEPUTY CHAIRMAN****Cr Mike Norman**

City of Joondlaup

**Cr Russ Fishwick JP**

City of Joondalup

**Cr Emma Cole**

City of Vincent

**Cr Eric Lumsden**

City of Perth

**Cr Stephanie Proud JP**

City of Stirling

**Cr Frank Cvitan JP**

City of Wanneroo

**Cr Russell Driver**

City of Wanneroo

**Cr Suzanne Migdale**

City of Stirling

**Cr Keith Sargent**

City of Stirling

**Cr Keri Shannon**

Town of Cambridge

**Cr Karen Vernon**

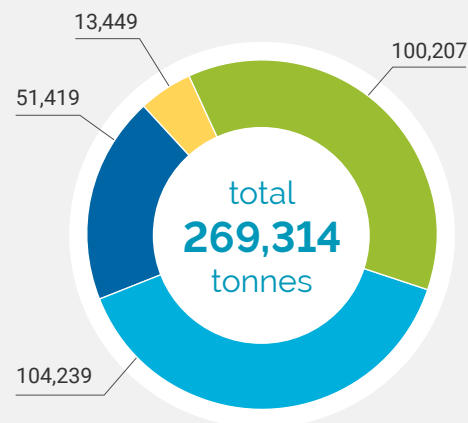
Town of Victoria Park

Facts & Figures

The 2018/19 financial year showed the total waste received by the MRC to be 269,313 tonnes from the following sources:

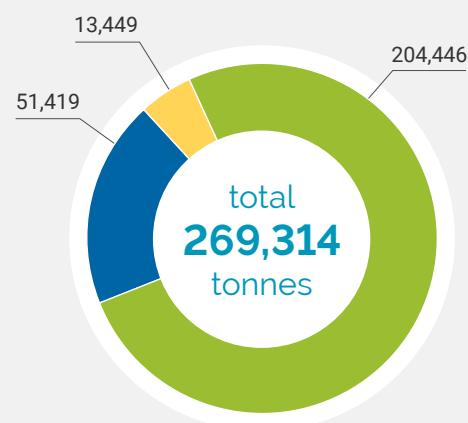
1. Tonnes processed by destination

	tonnes
Landfill member councils	100,207
RRF	104,239
Landfill residues	51,419
Landfill casualties	13,449
Total Tonnes	269,314



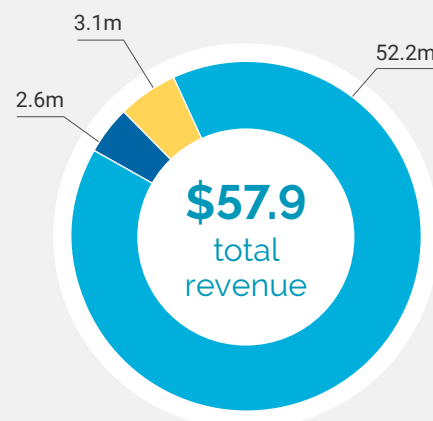
2. Tonnes by source

	tonnes
Members' waste	204,446
Residues	51,419
Casuals	13,449
Total	269,314



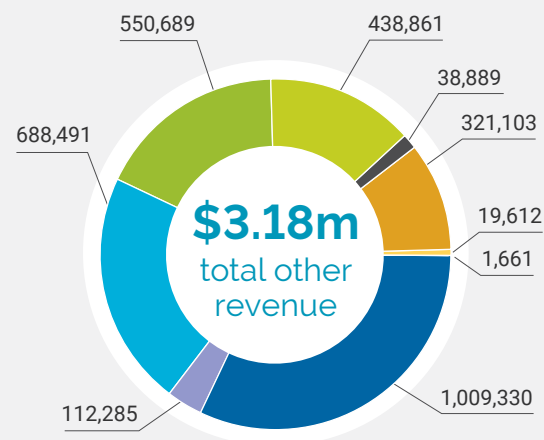
3. Revenue by source

	\$
Members	52.2m
Non-members	2.6m
Other revenue	3.1m
Total revenue	57.9m



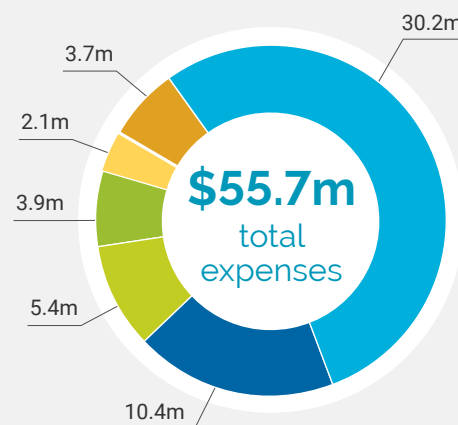
4. Other revenue by source

	\$
Recycling shop sales	438,861
Paper recycling	38,889
Metal recycling	321,103
Battery recycling	19,612
Polystyrene	1,661
Gas generation	1,009,330
Re-imbursements/grants	112,285
Interest earnings	688,491
Other revenue	550,689
Total Other Revenue	3,180,921



5. Expenses by class

	\$
RRF	30.2m
DWER landfill levy	10.4m
Employee costs	5.4m
Materials and contracts	3.9m
Amortisation	2.1m
Other expenses	3.7m
Total Expenses	55.7m



6. Diversion from Landfill Projects

Part of our 'Winning back waste' vision is salvaging items that have been dropped into the landfill but can be redirected. The below shows what was prevented from going to landfill for the year.



8,399
mattresses



2,181
tonnes
of metal



1,422
tonnes of
greens



478
tonnes of
paper/
cardboard



232
tonnes of
e-waste



53
tonnes
of glass



15
tonnes of
polystyrene

Disability Access & Inclusion Plan 2019

The MRC has reviewed and further developed the Disability Access and Inclusion Plan (DAIP) during the financial year 2019. It is a dynamic document that commits to achieving seven desired outcomes:

People with disability...

...have the same opportunities as other people to access the services of, and any events organised by, the MRC

...have the same opportunities as other people to access the buildings and other facilities of the MRC

...receive information from the MRC in a format that will enable them to access the information as readily as other people are able to access it

...receive the same level and quality of service from the staff and contractors of the MRC as other people receive from the MRC

...have the same opportunities as other people to make complaints to the MRC

...have the same opportunities to participate in any public consultation by the MRC

...have the same opportunities as other people to obtain and maintain employment by the MRC

The MRC's first DAIP plan was implemented in 2006 to address barriers for people with disability as per our statutory requirements under the *Disability Services Act* (1993). Since the adoption of the initial Disability Services Plan, the MRC has implemented several initiatives and made progress towards better access.



MRC open day 2019 included **improved disability access**, specifically hired transport and improved facilities.

Items progressed since 2006 under the DAIP

- ✓ Disabled parking area has been relocated closer to the entrance of the Administration building.
- ✓ Recycling Centre has compliant disabled parking bays.
- ✓ Special parking bays are set aside and assistance is on hand at special events.
- ✓ Access audit of all buildings and facilities, footpaths and kerbs to establish priorities for improvement has been completed.
- ✓ Access to the Education Centre has been improved.
- ✓ Disabled toilet included in the RRF Visitors Centre.
- ✓ Ramp access to Viewing Platform.
- ✓ Full length window in Viewing Platform to permit the viewing of operations by wheelchair bound visitors.
- ✓ Venues for Education/Earth Carer events have disabled access and facilities.
- ✓ Tamala Open Days have had disabled parking provision, special drop off zones available and additional disabled toilets provided.
- ✓ School and community groups tour the MRC facilities in their own buses to ensure inclusiveness.
- ✓ The MRC has taken disability access into account in the redesign of the recycling traffic area. A sloped access ramp with railings has been installed from the parking lot to the recycling area.
- ✓ The MRC administration building has had automatic doors fitted.
- ✓ Council has implemented a policy that footpaths and dual use paths are kept clear of hazards and obstructions and maintained as part of ongoing OSH site checks.
- ✓ Contact has been established with a number of disability employment support providers and people with disability are invited to participate in applying for suitable employment opportunities.
- ✓ One employee is currently engaged using disability support providers.
- ✓ A number of Earth Carers have a variety of disabilities; they attend events and perform volunteer work.
- ✓ Complaints procedure includes access via telephone and face-to-face service.
- ✓ Newsletters have been produced in large format on request.
- ✓ Key documents (Annual reports, Strategic Community Plan) have been posted on website with features to improve readability and are accessible in a variety of formats.
- ✓ All staff and contractors received DAIP information at induction and refresher training.
- ✓ MRC open day 2019 included improved disability access, specifically hired transport and improved facilities.
- ✓ Installation of a disabled toilet at the ReUse Shop.
- ✓ Installation of a level crossing.
- ✓ Installation of automatic doors at the ReUse Shop.
- ✓ Disabled toilet installed at education centre.



Record Keeping

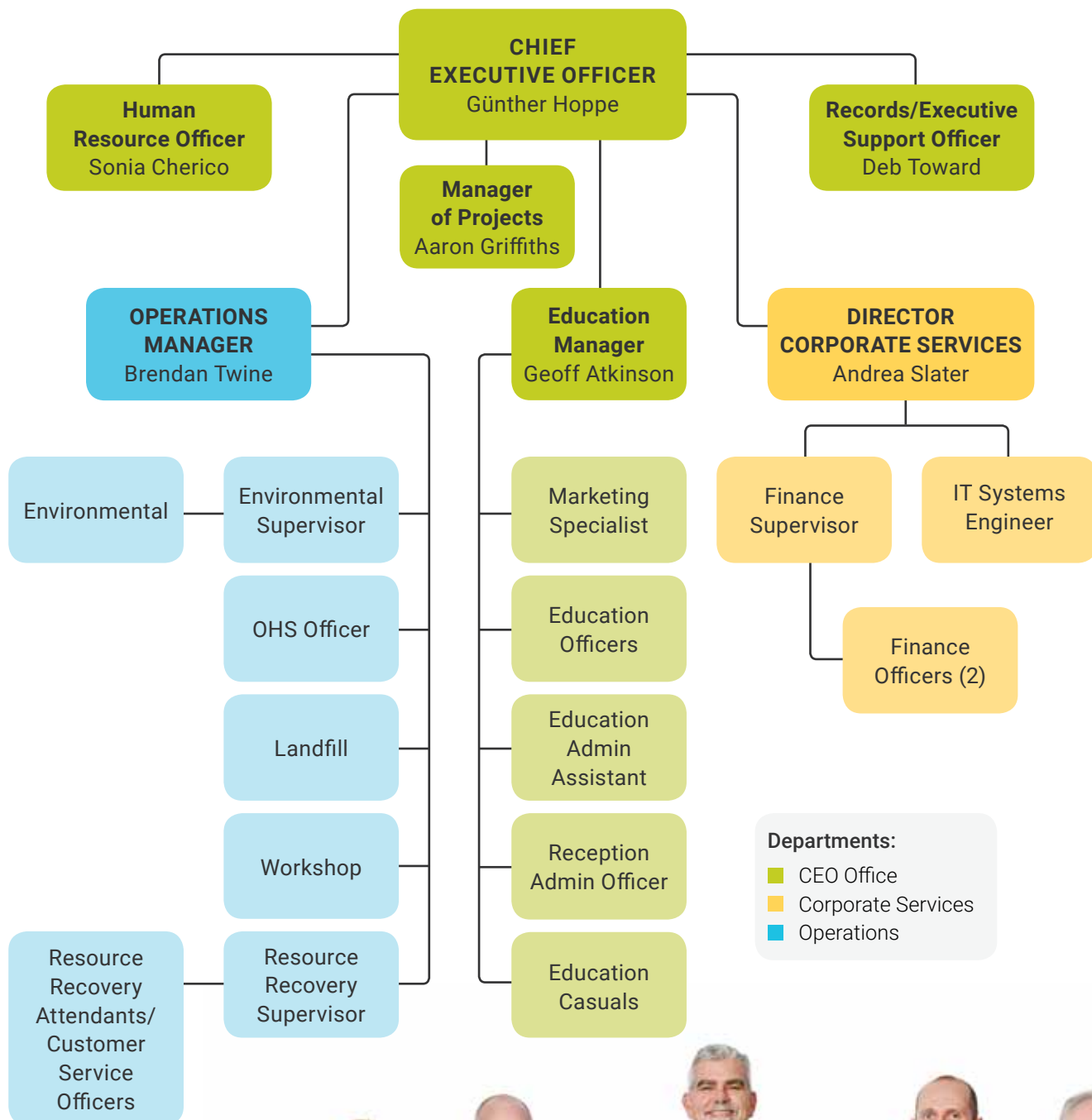
The MRC currently uses an electronic records management system and is in the process of upgrading its systems. Record keeping training and a data cleanse project have both been conducted in the year to ensure compliance with the *State Records Act 2000*.

All staff undergo record keeping training when they join the MRC and subsequently attend refresher courses periodically. The training helps the employees understand their record management responsibilities both from an organisational and legislative point of view. Elected members also receive an annual reminder as to their records management compliance obligations.

The MRC's record keeping practices are governed by its Record Keeping Plan which is approved by the State Records Office of Western Australia in accordance with the *State Records Act 2000*. The plan is the primary means of compliance with current legislation in Western Australia and of best practice record keeping processes at the MRC.

Performance indicator	2018/2019	2017/2018
Number of new files created	186	67
Number of documents registered	7,713	7,123
Number of Freedom of Information applications received	0	0
Response time for Freedom of Information applications (average number of days)	0	0

MRC Organisational Chart



L to R: Sonia, Aaron, Deb, Günther, Andrea, Brendan, Geoff.





CEO's Report

The MRC continues to build on its previous successes as we endeavour to improve the service the MRC offers to its various stakeholders, as we pursue better waste outcomes for Perth's northern corridor.

The Face Your Waste campaign has continued very successfully in the second year of the program, achieving wide public visibility in movie theatres, on bus backs, in train stations and various other high visibility public locations. The next step for the campaign will be to measure how effective it has been in achieving individual changed waste behaviours.

A large focus for the MRC in 2019 has been around improving the public-facing re-use and recycling infrastructure at the Tamala Park site, with a number of upgrade projects having been recently completed.

The main improvement has revolved around the upgrade and extension to the re-use shop at Tamala Park. The new shop was opened in September 2018 by the Mayor of Wanneroo, Tracey Roberts, and the then Chair of the Waste Authority, Marcus Geisler.

The new shop has double the amount of undercover, enclosed shop space to help prevent valuable re-use items being damaged by the weather.

In addition, we have also improved our polystyrene processing capacity and installed a new, high capacity cardboard baling machine. These ventures have a double benefit in that they assist in those materials being recycled effectively, as well as generating a commodity revenue stream for the MRC.

Variable commodity prices do present an economic challenge for many of the recycling streams that the MRC collects and processes, however the MRC is still committed to collecting and processing these materials as high up the waste hierarchy as possible, looking beyond the pure financial metrics to providing an important service to the community.

Another challenge in recent times stemming from international markets, has been the concerns around high levels of contamination in recycled material emanating from Australia. Fortunately, the MRC has been able to produce recycled material of a very high quality in each of the product streams that we collect and process on site, thus being able to realise maximum value.

Energy from Waste (EFW) solutions continue to be progressed in Perth, and while the MRC is not presently actively involved in any of these projects, EFW technology still forms a key part of the MRC's intended long term strategic infrastructure mix.

The release of the *WA Waste Avoidance and Resource Recovery Strategy 2030* has had a significant impact in setting the agenda for the recovery of organic material from the waste stream, before any remaining residual waste can be sent to EFW. More specifically, the strategy has focussed on the introduction of a third kerbside collection bin, aimed at recovery Food Organics and Garden Organics (FOGO).

The challenge that we can expect as FOGO rolls out is the current lack of processing infrastructure capable of dealing with the recovered organics and the lack of viable markets for the end product of such processing. The MRC is hopeful that the RRF will be able to help be part of the solution.



A large focus for the MRC in 2019 has been around improving the public-facing re-use and recycling infrastructure at the Tamala Park site.



The MRC team has continued to build positive relationships with our surrounding communities and supported member councils in delivering a high quality waste service.

As the conditions in the waste and recycling markets change, so too must the service that the MRC provides to its stakeholders. As a result, a strategic review process is underway at the MRC to help us understand how we can best place the organisation to meet the needs of our member councils and the wider public into the future.

In reflecting on the year that has passed, the MRC team has continued to build positive relationships with our surrounding communities and has supported our member councils in delivering a high quality waste service to the ratepayers of the region.

My sincere thanks go out to our staff and the various stakeholders that have made this possible.

Günther Hoppe
Chief Executive Officer



Strategic Community Plan

Performance Against Targets 2018/19

Performance targets were assigned to each of the key performance indicators and are reported here. Their status for the year 2018/19 is shown as:

- Achieved
- Partially achieved
- Not achieved

	Indicator	Performance History	Target	Status	Actions
Objective 1: Long Term Viability					
1.1	Good Corporate Governance.	The MRC's corporate track record has been good to date, with only minor non-compliances recorded against the Annual Compliance Report submitted to the WA Department of Local Government.	100% compliance as recorded in the Annual Compliance Report.	●	<i>There was one area of non-compliance in the current year compliance return relating to a late submission of a primary return by a MRC employee. This has now been rectified.</i>
1.2	Responsible use of Resources.	The needs of a diverse group of stakeholders have seen the MRC not always engaging in activities directly aligned with its objectives, resulting in organisational creep. This has improved with a concentration on core business as it relates to our Strategic Direction.	Resources will be deployed in line with the objectives of the Strategic Community Plan.	●	
1.3	Maintaining a sound financial footing with a commercial focus.	The MRC has historically generated surpluses from its operations, but with increased costs of processing, has rationalised its operations and services, to provide market competitive services to stakeholders.	Performance in line with the Financial Plan, maintaining a debt ratio at or below 65% and Liquidity Ratio above 1.1 in the long term.	●	

Indicator	Performance History	Target	Status	Actions
Objective 2: Effective Management				
2.1 Industry leading waste management and practices.	The MRC has long been seen as a market leader with highly regarded facilities and waste management practices. Both international and domestic delegates and waste professionals visit the MRC on a regular basis with a view to improving their knowledge and practices.	Maintaining the MRC's position as a market leader through peer review and by continued visits by private and Government delegations, and recognition of excellence by external parties.	●	
2.2 Improving resource recovery and waste diversion.	Regional waste data has been used to establish a baseline for resource recovery and waste diversion for the region. This will be used in conjunction with waste audit data to measure progress and assist in identifying new initiatives.	"Improved regional resource recovery and waste diversion, toward the state waste diversion target of 65% by 2020. Improving the MRC specific waste diversion results by 1% per annum of the landfill waste stream."	●	
2.3 Reliable systems and processes.	The MRC has a strong history of providing and maintaining reliable systems and processes, as evidenced by compliance with legislative obligations.	Maintaining a high level of system reliability, as evidenced by IT uptime of greater than 99% and no material systems failures.		
Objective 3: Sustainable Waste Management				
3.1 Engaging with new opportunities to achieve an optimal mix of waste solutions.	The MRC's strategic direction is focussed on providing a number of solutions to address the variable waste streams from the region.	Pursuing new waste management opportunities at each level of the waste hierarchy in preference over landfill.	●	
3.2 Evaluating and implementing initiatives.	Over the years, new waste management initiatives have been regularly presented to Council in response to contemporary waste management practices and changes in legislation and State Government targets.	Present four new initiatives per annum for consideration by the Strategic Working Group (SWG).	●	
3.3 Being an effective advocate for improved waste outcomes.	The MRC is taking a proactive role in setting strategic waste management direction for the region.	"Continue to influence Member Councils to act in line with the recommendations of the Hyder report and the MRC's strategic direction. Continue to influence and support the state government to adopt more progressive waste practices and provide strategic leadership."	●	

Corporate Business Plan

Objective 1: Long Term Viability

Strategic Actions		Status	Comments
1.1 Manage, review and improve existing systems for the governance of the council.			
1.1.1	Develop Council Policies requiring the discretion of the Council.	●	
1.1.2	Review the relevance of the delegations from the Council and report findings to Council.	●	
1.1.3	Ensure registers and records required by legislation are kept and maintained in compliance with the State Records Act.	●	
1.1.4	Provide a report to the Audit Committee/Council on the effectiveness of the systems in place in regard to risk management, internal control and legislative compliance, in compliance with the requirements of the Local Government Act.	●	
1.1.5	Maintain a robust system of internal controls.	●	
1.1.6	Maintain a monthly and annual financial reporting system that provides decision useful information to stakeholders.	●	
1.2 Improve collaboration between participating councils as primary stakeholders on matters associated with waste management.			
1.2.1	Continue with the Strategic Working Group (SWG) and encourage attendance by all Member Council directors/executives.	●	
1.2.2	Meet with the Chief Executive Officers of the Member Councils at least every six months.	●	
1.2.3	Assist the Waste Education Strategy Steering Group (WESSG) members in raising their profile at Council level.	●	
1.2.4	Liaise with Member Councils regarding direction of waste to processing facilities.	●	
1.2.5	Ongoing communications with Member Councils to deal with issues and unforeseen events.	●	
1.2.6	Provide ongoing induction and site training for employees of the Member Councils.	●	
1.2.7	Facilitate an online user group communication tool to enhance information dissemination to relevant officers of the Member Councils.	●	

Strategic Actions		Status	Comments
1.3 Manage and procure suitable assets to achieve an optimal mix of waste management solutions.			
1.3.1	Procure land to accommodate future waste processing facilities.	●	
1.3.2	Manage land sites owned or leased by the MRC.	●	
1.3.3	Manage landfill infrastructure to support the MRC's operations.	●	
1.3.4	Procure new sorting facility.	●	
1.3.5	Manage and maintain buildings owned by the MRC.	●	
1.3.6	Acquire and manage heavy plant and vehicles owned by the MRC.	●	
1.3.7	Acquire and maintain information systems.	●	
1.3.8	Prepare business cases to underpin the acquisition of major infrastructure projects.	●	
1.3.9	Develop integrated waste transport plan.	●	
1.3.10	Procure Energy from Waste processing capacity.	●	
1.3.11	Procure materials recovery facility processing capacity.	●	
1.3.12	Redevelop Transfer Station.	●	
1.4 Maintain a liquidity and debt profile appropriate for an infrastructure based waste operation.			
1.4.1	Manage debt profile through the use of external borrowings and cash raised through the gate fee.	●	
1.4.2	Manage the organisation's liquidity through appropriate cash flow forecasting and budgeting.	●	
1.5 Ensure the council is commercially relevant to the regional market.			
1.5.1	Maintain strong networks with major commercial customers.	●	
1.5.2	Survey our commercial customers to ensure we are providing a full range of services and meeting their expectations.	●	
1.5.3	Provide services in line with market/industry trends to maintain/improve the MRC's market share.	●	
1.5.4	Manage the costs of the landfill operations in line with other benchmark landfill sites.	●	
1.5.5	Astutely manage the RRF contract.	●	
1.5.6	Pursue opportunities which may present savings to the organisation (i.e. CFI credits, alternative revenue streams).	●	

Objective 2: Effective Management

Strategic Actions		Status	Comments
2.1 Operate waste management activities effectively.			
2.1.1	Manage the environmental issues associated with operating a landfill site.	●	
2.1.2	Comply with the DWER license conditions for sites owned and managed by the MRC, as well as guidelines for landfill sites.	●	
2.1.3	Comply with OSH legislative requirements.	●	
2.1.4	Continually review and improve Standard Operating Procedures / Job Safety Analysis.	●	
2.1.5	Comply with Tamala Park site lease conditions.	●	<i>Ongoing consideration of environmental risk insurance and assessment of pull back of the Catalina development buffer zone.</i>
2.2 Continually assess and utilise appropriate best practice waste management solutions.			
2.2.1	Keep current with new developments in applied waste management, through networking with peer groups and attending conferences.	●	
2.2.2	Annual review of current operations with a view to continuously improving the MRC's waste management practices.	●	
2.3 Make ongoing reviews of waste streams to ensure optimal recovery/diversion is achieved.			
2.3.1	Maintain accurate records of the nature and composition of waste streams being processed.	●	
2.3.2	Educate Member Councils and community as to how best to manage their problematic waste streams.	●	
2.3.3	Pursue alternative treatment options for the Resource Recovery Facility (RRF) residue, to improve waste recovery/diversion and reduce processing costs.	●	
2.3.4	Education team to continue to pursue an education campaign focussed on achieving improved long term waste recovery/diversion performance and better uses for materials recovered.	●	

Strategic Actions	Status	Comments
2.4 Adhere to relevant policy and procedures with regards to processes.		
2.4.1 Provide appropriate employee training to ensure awareness and importance of complying with the policies and procedures of the Council.	●	
2.4.2 Review policies and procedures on an annual basis and report findings to the management group (procedures) and Council (policies).	●	
2.5 Evaluate the effectiveness of systems and procedures in light of changing business requirements.		
2.5.1 Ensure that the systems are fit for purpose and flexible enough to deal with change.	●	
2.5.2 Assess current systems in the light of changes in legislation and new processes.	●	



Objective 3: Sustainable Waste Management

Strategic Actions		Status	Comments
3.1 Identify and adopt improved approaches to waste minimisation, resource recovery and the associated community engagement.			
3.1.1	Assist Member Councils in finalising a new Establishment Agreement.	●	<i>The final draft of the new establishment agreement has been presented to the SWG and is not being progressed until the completion of a strategy review by the Member Councils.</i>
3.1.2	Ensure that a new establishment agreement provides the MRC with flexibility to avail itself of commercial and partnership opportunities, including recycling and bulk verge collections.	●	<i>Included in the new establishment agreement detailed above now includes a new projects clause to facility commercial partnerships, and is not being progressed until the completion of a strategy review by the Member Councils.</i>
3.1.3	Keep up with trends in the waste industry by networking and attending relevant courses and conferences.	●	
3.1.4	Explore options with waste industry and Member Councils to improve/expand services.	●	
3.1.5	Actively pursue new business opportunities through partnerships with other organisations.	●	
3.2 Develop and integrated regional plan for waste management.			
3.2.1	Work with the Strategic Working Group(SWG) to develop an integrated regional plan.	●	<i>Awaiting confirmation of the plan content required from the Waste Authority.</i>
3.2.2	Engage with stakeholder groups to determine their needs and industry trends.	●	
3.2.3	Ensure that the integrated regional plan contains a marketing and communication strategy focused on achieving improved long term waste diversion performance as per the plan.	●	<i>Refer comment under 3.2.1 – MRC to advocate that Regional Council should develop plans on behalf of the Local Governments within its region and provide waste statistical data to the Waste Authority for the region. Member Councils to prepare their own Waste Plans first.</i>

Strategic Actions		Status	Comments
3.3 Identify opportunities for the MRC to participate in the operation of additional waste management ventures based on proven technologies.			
3.3.1	Develop relationships with relevant commercial operators with a view to identifying possible joint ventures.	●	
3.3.2	Collaborate with peer organisations with like facilities to benefit from each other's intellectual property or identify opportunities for shared projects.	●	
3.4 Partner with organisations in order to advocate for new and innovative approaches to waste minimisation and resource recovery.			
3.4.1	Actively participate as a member of the Municipal Waste Advisory Council (MWAC).	●	
3.4.2	Develop further our working relationship with the Waste Authority and the Department of Water, Environment Regulation (DWER).	●	
3.4.3	Participate as an active member of professional and operational industry groups/associations.	●	
3.4.4	Engage with Councils to improve waste recovery/diversion targets through sorting at source and varied collection strategies.	●	
3.5 Provide and contribute to community and industry leadership, through a strong focus on environmental, economic, social and governance principles and practices.			
3.5.1	Participate in community groups/forums that are relevant to the MRC's operations.	●	
3.5.2	Develop new opportunities to educate the community about the waste hierarchy and the impact they can have on improving waste outcomes.	●	
3.5.3	Provide leadership on improving waste recovery/diversion through participation in relevant forums, committees and public consultation groups.	●	
3.5.4	Evaluate projects and initiatives against the MRC's Vision and Mission imperatives.	●	



The Year at a Glance



During the financial year 2018/2019 there was **165,075 tonnes** of waste landfilled at Tamala Park.

Landfill

The landfill opened in 1991 and since accepting its first load has received over 7.5 million tonnes of largely what is termed Municipal Solid Waste (MSW), this being the everyday type waste generated by households and small commercial establishments.

During the financial year 2018/2019 there was 165,075 tonnes (178,282 tonnes during 2017/2018) of waste landfilled at Tamala Park with 51,419 tonnes of this being residues from the Resource Recovery Facility (RRF) at Neerabup.

We are currently tipping in the last stage of the landfill referred to as Stage 2, Phase 3. It is expected to last until circa 2028, depending on the volume of waste we receive in the coming years. The MRC is working on an end of life landfill plan for the Stage 2, Phase 3 cell to ensure sensitive issues such as odour, leachate, wind-blown litter and dust are considered together with the rehabilitation of the land.

As Member Councils find improved ways to divert their waste from landfill with alternatives higher up the waste hierarchy such as recycling, the overall trend of landfill

tonnes is continuing to decrease. This decrease is resulting in fewer commercial vehicles utilising local access roads and entering Tamala Park, and is also resulting in a reduced rate of filling for the final stage of the landfill.

During the year we partnered with Industry to complete the first known Rapid Impact Compaction (RIC) trial on landfill aimed at improving the compaction of waste and increasing available airspace. Whilst the trial did not prove viable for future use, it did provide positive evidence that the existing landfilling methods used are best practice and that the landfill continues to provide maximum value to Member Councils until its end of useful life.

A focus on capital renewal expenditure within the year saw the landfill receive a replacement

compactor, excavator, dump truck and two front end loaders. This essential plant ensures that the landfill runs at its greatest capacity with minimum disruption and providing a comfortable and safe environment for the operators.

Resource Recovery

Efforts during the first half of the year saw the completion of the ReUse shop expansion and extended opening hours from four days a week to seven, improving community access aligned with our Winning Back Waste strategy. The remainder of the year was focussed primarily on improving the customer experience at drop-off by expanding acceptance areas, the installation of a new cardboard baler, coupled with expanded and improved polystyrene processing

area and a redirection of traffic flow. All of this has enhanced the high safety working standards currently in practice; Public car parking access has been improved through the relocation of truck loading areas ensuring maximum availability for the circa 1,800 plus visitors to the ReUse shop on a weekly basis. New signage around the site has given a more informative and friendly experience for customers.

All of these efforts have combined to ensure that Tamala Park remains one of the largest collection points in the state for E-Waste, Household Hazardous Waste (HHW) and other associated recycling programs, all of which, are recycled off-site through dedicated facilities, reducing the number of tonnes sent to landfill each year.



Environmental

The focus for the environmental team this year has principally been around improving our leachate and rainfall management on landfill. Significant improvements have been made to the leachate infrastructure to better manage the millions of litres generated within any year. This includes upgrades to the compressed air line to the leachate system and rainfall pumps, as well as installation of two additional leachate risers. The environmental team also presented at two state and national industry conferences within the year with a focus on sharing our experiences and extensive knowledge in the field of odour management and leachate management.

Occupational Health and Safety

The MRC facilitated another successful Open Day with over a thousand people attending from surrounding suburbs. In preparation for this event the MRC conducted a number of planning sessions in consultation with key stakeholders to ensure the event ran smoothly without any risk of harm to personnel. Pleasingly the MRC successfully coordinated the event with zero injuries and no complaints. The feedback received from the community reiterated the high standard of the MRC's performance and culture on site.

Throughout the year the MRC have implemented various Safety, Health and Wellbeing Initiatives including:

- Manual Handling Training;
- Airborne Exposure Monitoring;
- Bullying & Harassment Workshops;
- Influenza Vaccinations;
- Hepatitis A & B Vaccinations;
- Ergonomic Assessments.

Furthermore, a number of high risk activities have been safely completed on the Landfill including, but not limited to, compaction testing, vertical drilling operations and multiple riser installations, thus, demonstrating the all-encompassing safety dedication of MRC personnel and associated contractors.

Finally, the MRC have achieved three consistent injury free months and are swiftly approaching another 365 days lost time injury free.

Education and Community Engagement

The MRC offers one of the largest waste education programs in the State delivered throughout the community via a range of diverse and engaging activities.

After the successful launch last year, the Face Your Waste campaign gained traction throughout this year with the unique clear bins continuing to be very engaging, initiating conversations where ever they went. Local comedian Famous Sharron added a different dimension to the campaign, proving to be very entertaining and popular delivering waste minimisation tips.

The campaign won the WA Waste Authority's Infinity Award for 'Innovation' and was a finalist in a number of local, national and international media/marketing awards. The campaign was seen as highly engaging through multiple channels, digital/print/out of home, with marketing figures suggesting that every person in the Perth Metropolitan Area had potentially seen Face Your Waste advertising and messaging multiple times. Highly visual adverts were shown throughout the year at venues including: freeway billboards; shopping centres and malls; cinemas; the TransPerth train network; and bus shelters. A highlight was Face Your Waste teaming with the West Coast Eagles in their 2018 premiership year, to encourage patrons to games at Optus Stadium to dispose of their waste correctly.



Tamala Park also hosted two Open Days, one in September to celebrate the opening of the new ReUse Shop and the second in May as a part of what has become a yearly event. Both were well attended by the community and deemed outstanding successes at showcasing what MRC, particularly Tamala Park, has to offer the community.

Whilst these were high profile events the MRC education team continued to deliver a comprehensive community engagement program.

- Earth Carers, a community outreach program, had an additional 75 people complete the training courses. After 10 years 470 Earth Carers are still actively spreading the message of living with less waste.
- Facility tours of Tamala Park and the RRF were conducted with over 3,400 people taking part in the 127 tours that took place.
- School visits (approx. two per week) coupled with community talks and workshops (one per week), were delivered to over 11,500 people.
- Displays at community events (approx. every weekend), ranging from small community fairs to large events like the Joondalup Festival, Wanneroo Show, Skyworks and Perth Royal Show. This resulted in the waste displays and messages being presented to the millions of people who collectively attend these events.

A focus of the year was promoting the new ReUse Shop and the services offered by Tamala Park which included an updated website to improve user experience, with a specific focus on Tamala Park services. Extensive use has also been made of the Tamala Park entrance pylon sign using improved visuals and messaging. Newsletters were delivered to the surrounding community to keep Tamala Park's nearest neighbours informed of activities going on which may affect or interest them. Digital and print promotions of the ReUse shop appeared in the local community and newspapers to encourage people to think about reuse when disposing as well as when purchasing.

The team also performed a number of special programs in support of the Member Councils, these included the following activities.

- MRC has an extensive schools and community dry celled battery and small recyclables program (all councils), to provide easy disposal options for some common problematic products drop off facilities are located at 160 schools and 80 community locations.

- In support of the City of Joondalup's three-bin rollout, recycling bin audits took place and the bin mascots were present at many of the functions and displays to promote the new bin system.
- To assist City of Wanneroo, prepare for its deployment of a three-bin system, the team undertook an audit of the number and general condition of the City's 150,000 bins.
- Assisted the State's Waste Wise Schools program service schools in the MRC area by delivering the program which included performing waste audits, conducting talks and workshops to minimise waste and guiding schools in attaining Waste Wise accreditation. This was also conducted in conjunction with a special program for the City of Stirling educating on the use of its three-bin system to schools.

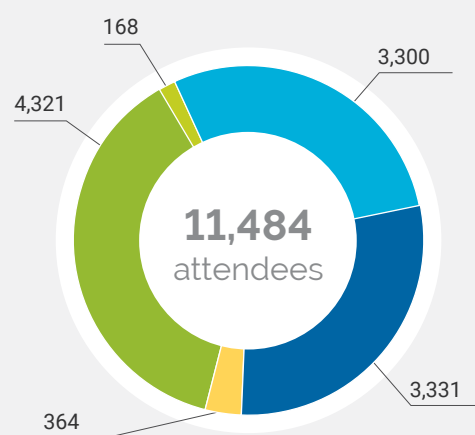


The 'Face Your Waste' campaign won the **WA Waste Authority's Infinity Award** for 'Innovation'.

Visit, Talks and Workshops

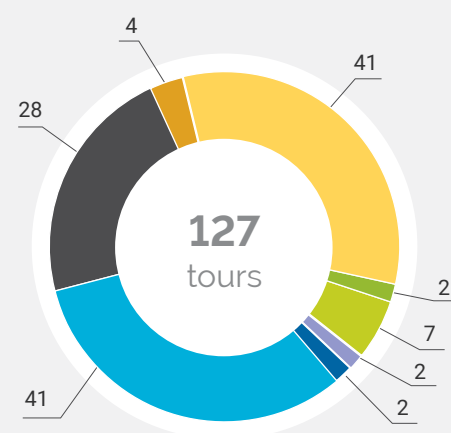
The education team presented tours and talks to various groups and over 11,000 attendees throughout the financial year 2018/2019.

Type of event	No. of attendees
Battery assembly	3,300
Composting, worms and gardens	3,331
Nude your food	364
Waste and recycling talks	4,321
Waste audit	168
TOTAL	11,484



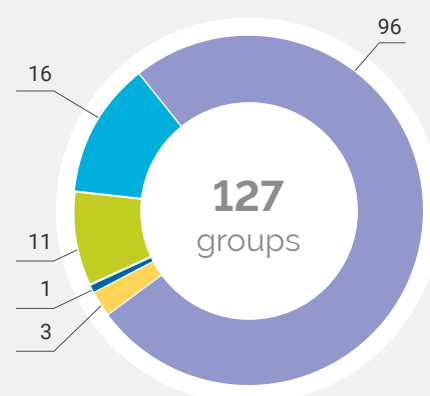
Tours by Council (2018/2019)

Council	Number of tours
Town of Cambridge	4
City of Joondalup	41
City of Perth	2
City of Stirling	7
Town of Victoria Park	2
City of Vincent	2
City of Wanneroo	41
Other	28
TOTAL	127



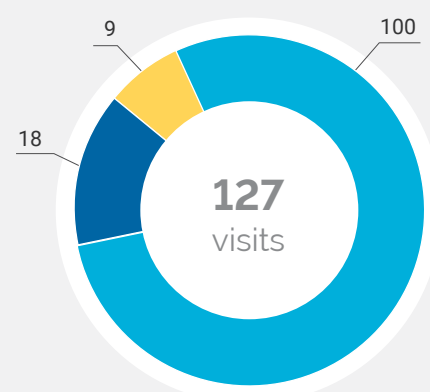
Tours by Group (2018/2019)

Council	Number of visits
Business	11
Community	16
Schools	96
Out of School	0
Tertiary	3
VIP	1
TOTAL	127



Tours by Facility (2018/2019)

Council	Number of visits
Tamala Park	100
RRF	18
TP & RRF	9
TOTAL	127



Financial Statements



Review of Financial Performance for the Year

The financial statements included in this report reflect the results and financial position of the Mindarie Regional Council (MRC) for the year ended 30 June 2019 and should be read in conjunction with the accounting policies and precepts adopted by the MRC.



MRC produced a **good result** for the year as a result of **operational savings achieved** across the business.

Total comprehensive income

The total comprehensive income for the year ended 30 June 2019 was a surplus of \$3,748,146 (2017/18: \$2,217,743).

The surplus for the year is attributable to savings made through efficiency reviews and revaluation gains on assets.

Total operating revenues

The total operating income of \$57,951,311 has increased by \$4,044,794 (7.5%) compared with the previous year, primarily as a result of the increase in fees and charges received.

Operating expenses

The total operating expenditure for the year of \$55,756,350 has increased by \$3,028,314 (5.74%) compared to the previous year, as MRC conducted and implemented projects across the year inclusive of a FOGO trial and waste audits.

Actual expenses are \$6,457,567 less than the budget for 2018/19, as a result of lower tonnes received from member councils during the year, combined with operational savings achieved across the business. \$4,920,000 of this saving relates to an agreement with the Western Metropolitan Regional Council (WMRC), which was budgeted for, but not incurred.

Significant variances in operating expenditure compared to the prior year were as a result of an increased member tonnage rate and consultants and contract labour costs with regard to the FOGO trial.

Overall, the MRC produced a good result for the year compared to the budget as a result of operational savings achieved across the business.



Disposal Fees and Charges

Disposal fees and charges for the year ended 30 June 2019 are shown in the table below, as dollars per tonne inclusive of GST, unless otherwise indicated.

General Entry		
0.	Member local government	\$225.50
1.	Minimum entry to site	\$17.00
2.	General waste – price per tonne	\$212.00
Specified Materials		
3.	Asbestos – per tonne	\$250.00
4.	Mattresses – per item <i>(in addition to general entry rate where part of a mixed load)</i>	\$27.00
5.	Tyres – per tonne	\$355.00
6.	Small animals – per animal	\$17.00
7.	Large animals – per animal	\$35.00
8.	Controlled waste – per tonne	\$240.00
9.	Lightweight bulk material – per cubic metre	\$80.00
10.	Special burials – per 5 cubic metres <i>(in addition to general entry rate)</i>	\$240.00
11.	Odorous loads – per tonne	\$240.00
12.	Car gas cylinders/industrial gas cylinders – per item	\$65.00
13.	Fluorescent tubes – commercial loads – per item	\$0.40
14.	Clean green waste – per tonne	\$80.00
Penalty Charges		
15.	Replacement of Driver Control Station cards	\$60.00
16.	Replacement of gate access remotes	\$160.00
17.	Tipping with no payment (drive-aways)	\$110.00
18.	Clean up charge (per half hour) plus any 3rd party costs	\$150.00
Weighbridge Unavailability		
19.	Uncompacted waste – per axle	\$45.00
20.	Compacted waste – per axle	\$90.00

Waste Processed by the Mindarie Regional Council

The table below reflects the waste received for processing by the MRC over the period since it commenced operations in 1991.

Period/Year	Total tonnes received by the MRC	Tonnes diverted to the RRF	Residue returned from RRF	Tonnes landfilled at Tamala Park	Tonnes landfilled offsite
1991	32,991	-	-	32,991	-
1992	150,487	-	-	150,487	-
1993	156,024	-	-	156,024	-
1994	151,945	-	-	151,945	-
1995	163,818	-	-	163,818	-
1996	179,006	-	-	179,006	-
1997	186,875	-	-	186,875	-
1998	225,620	-	-	225,620	-
1999	249,114	-	-	249,114	-
2000	336,502	-	-	336,502	-
2001	339,285	-	-	339,285	-
2002	331,576	-	-	331,576	-
2003	319,756	-	-	319,756	-
2004	328,655	-	-	328,655	-
2005	333,437	-	-	333,437	-
2006	349,156	-	-	349,156	-
2007	352,544	-	-	352,544	-
2008	380,189	-	-	380,189	-
2009	368,495	7,868	2,112	362,739	-
2010	352,035	65,010	28,889	315,914	-
2011	323,834	97,353	44,489	270,970	4,276
2012	249,783	105,213	45,414	189,984	6,239
2013	234,237	97,957	48,016	184,296	965
2014	339,262	101,622	44,059	281,699	-
2015	320,785	105,657	51,575	266,703	-
2016	267,798	76,126	39,076	230,748	-
2017	249,062	106,463	51,134	193,733	-
2018	233,884	105,531	49,929	178,282	-
2019	217,895	104,239	51,419	165,075	-
TOTAL	7,724,050	973,039	456,112	7,207,123	11,480

Waste Delivered Analysed by Source

Waste received by the MRC is analysed by major source in the table below for the current and previous year.

Source	Tonnes received by the MRC 2019	Tonnes diverted to the RRF	Tonnes landfilled at Tamala Park	Tonnes received by the MRC 2018	Variance
Town of Cambridge	5,642	719	4,923	6,766	(1,124)
City of Joondalup	44,024	31,516	12,508	52,106	(8,082)
City of Perth	13,239	-	13,239	13,410	(171)
City of Stirling	53,822	3,627	50,195	54,823	(1,001)
Town of Victoria Park	11,609	10,239	1,370	12,025	(416)
City of Vincent	12,752	8,570	4,182	13,672	(920)
City of Wanneroo	63,358	49,568	13,790	65,415	(2,057)
Total members	204,446	104,239	100,207	218,217	(13,771)
Other casuals	13,449	-	13,449	15,667	(2,218)
Total casuals	13,449	-	13,449	15,667	(2,218)
RRF residue*	51,419	-	51,419	49,929	1,490
Total other	51,419	-	51,419	49,929	1,490
TOTAL	269,314	104,239	165,075	283,813	(14,499)

* Not considered as part of the external tonnes received by the MRC in calculating the 217,895 tonnes (2018: 233,884) of waste received by the MRC.

Mindarie Regional Council

Financial Report

For the year ended 30 June 2019

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

STATEMENT BY THE CHIEF EXECUTIVE OFFICER

The attached financial statements, including the supporting notes and information, are based on proper accounts and records so as to present fairly the financial position of the Mindarie Regional Council as at 30 June 2019 and the results of its operations for the financial year then ended, in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed as authorisation of issue on the 16th day of October 2019.



Günther Hoppe
Chief Executive Officer

Independent Auditor's Report

To the members of the Mindarie Regional Council



Certified Practising Accountants

PARTNERS

Anthony Macri FCPA

Domenic Macri CPA

Connie De Felice CA

INDEPENDENT AUDITOR'S REPORT

TO: MEMBERS OF MINDARIE REGIONAL COUNCIL

Report on the Financial Report

Opinion

We have audited the financial report of **Mindarie Regional Council** (the Council), which comprises the Statement of Financial position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information and Statement by Chief Executive Officer.

In our opinion, the annual financial report of the **Mindarie Regional Council** is:

- (i) based on proper accounts and records ; and
- (ii) fairly represents, in all material respects, the results of the operations of the Council for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not consistent with the Act, Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the auditor independence and ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independent Auditor's Report

To the members of the Mindarie Regional Council

INDEPENDENT AUDITOR'S REPORT (Cont'd)

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Council is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Council.

The Council is responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Independent Auditor's Report

To the members of the Mindarie Regional Council

INDEPENDENT AUDITOR'S REPORT (Cont'd)

Report on Other Legal and Regulatory Requirements

In accordance with the *Local Government (Audit) Regulations 1996*, we also report that:

- (a) In our opinion, there are no matters that indicate significant adverse trends in the financial position or financial management practices of the Council.
- (b) In our opinion, the asset consumption ratio and the asset renewal funding ratio included in the annual financial report were supported by verifiable information and reasonable assumptions:
- (c) All required information and explanations were obtained by us.
- (d) All audit procedures were satisfactorily completed.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the financial report of the **Mindarie Regional Council** for the year ended 30 June 2019 included on the Council's website. Management is responsible for the integrity of the Council's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.


MACRI PARTNERS
CERTIFIED PRACTISING ACCOUNTANTS
SUITE 2, 137 BURSWOOD ROAD
BURSWOOD WA 6100


A MACRI
PARTNER

PERTH
DATED THIS 16TH DAY OF OCTOBER 2019.

Statement of comprehensive income

(by nature and type)

For the year ended 30 June 2019

	Notes	ACTUAL 2018/2019 \$	BUDGET 2018/2019 \$	ACTUAL 2017/2018 \$
Revenue from ordinary activities				
Grants and subsidies	34	85,450	16,000	8,000
Contributions, reimbursements and donations		26,835	16,660	40,244
Fees and charges		55,590,516	63,571,704	51,193,763
Gas generation services	2	1,009,330	1,130,000	1,519,666
Interest earnings	2	688,491	656,400	588,526
Other revenue	2	550,689	513,671	556,318
Total operating income		57,951,311	65,904,435	53,906,517
Operating expenses				
Employee costs		(5,308,674)	(4,977,804)	(5,151,579)
Materials and contracts		(33,627,260)	(38,734,579)	(30,636,656)
Utilities		(293,054)	(345,934)	(308,509)
Depreciation	2	(2,240,266)	(2,140,911)	(1,822,729)
Borrowing costs	2	(56,088)	(56,088)	(63,447)
Insurance		(187,685)	(202,169)	(174,409)
Amortisation	2	(2,633,261)	(2,899,230)	(3,062,169)
Other expenses	2	(11,410,062)	(12,857,202)	(11,508,538)
Total operating expenses		(55,756,350)	(62,213,917)	(52,728,036)
Profit from ordinary activities		2,194,961	3,690,518	1,178,481
Profit on sale of assets	23	7,394	52,455	29,489
Loss on sale of assets	23	(13,860)	(290,608)	-
Impairment of assets		(49,501)	-	-
		(55,967)	(238,153)	29,489
NET RESULT		2,138,994	3,452,365	1,207,970
Other comprehensive income				
Net change on revaluation of assets	18	1,609,152	-	1,009,773
Total other comprehensive income		1,609,152	-	1,009,773
TOTAL COMPREHENSIVE INCOME		3,748,146	3,452,365	2,217,743

This statement should be read in conjunction with the accompanying notes.

Statement of comprehensive income

(by program)

For the year ended 30 June 2019

	Notes	ACTUAL 2018/2019 \$	BUDGET 2018/2019 \$	ACTUAL 2017/2018 \$
Operating revenues				
General Purpose Funding		57,951,311	65,904,435	53,906,517
Total operating revenues		57,951,311	65,904,435	53,906,517
Profit on disposal of assets				
Governance		1,598	1,799	-
Community amenities		5,796	50,656	29,489
Total profit on disposal of assets	23	7,394	52,455	29,489
Operating expenses				
Governance		(3,669,200)	(4,028,871)	(3,890,923)
Community amenities		(21,289,010)	(28,045,789)	(20,721,406)
Resource recovery facility		(30,742,052)	(30,083,169)	(28,052,260)
Total operating expenses		(55,700,262)	(62,157,829)	(52,664,589)
Loss on sale of assets				
Governance		(13,860)	-	-
Community amenities		-	(290,608)	-
Total loss on sale of assets	23	(13,860)	(290,608)	-
Finance costs				
Resource recovery facility		(56,088)	(56,088)	(63,447)
Total finance costs	2	(56,088)	(56,088)	(63,447)
Impairment of assets				
		(49,501)	-	-
		(49,501)	-	-
NET RESULT		2,138,994	3,452,365	1,207,970
Other comprehensive income				
Net change on revaluation of assets	18	1,609,152	-	1,009,773
Total other comprehensive income		1,609,152	-	1,009,773
TOTAL COMPREHENSIVE INCOME		3,748,146	3,452,365	2,217,743

This statement should be read in conjunction with the accompanying notes.

Statement of financial position

As at 30 June 2019

	Notes	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
Current assets			
Cash and cash equivalents	3	298,392	1,942,065
Other financial assets	3	31,849,823	28,557,863
Trade and other receivables	4	3,930,298	3,145,629
Inventories	5	12,967	15,733
Other current assets	6	1,155,729	382,706
Total current assets		37,247,209	34,043,996
Non-current assets			
Property, plant and equipment	7	17,292,117	13,949,922
Infrastructure	8	6,661,544	6,714,459
Excavation work	9	25,750,369	26,914,614
Resource recovery facility	10	4,560,626	5,088,863
Rehabilitation asset	11	4,906,694	5,451,885
Total non-current assets		59,171,350	58,119,743
TOTAL ASSETS		96,418,559	92,163,739
Current liabilities			
Trade and other payables	12	6,348,428	6,319,988
Provisions	13	1,011,792	875,860
Borrowings	14	127,163	117,948
Total current liabilities		7,487,383	7,313,796
Non-current liabilities			
Provisions	13	38,965	99,020
Borrowings	14	727,915	855,078
Rehabilitation provision	15	16,344,944	15,949,356
Other liabilities	16	39,983	39,983
Total non-current liabilities		17,151,807	16,943,437
TOTAL LIABILITIES		24,639,190	24,257,233
NET ASSETS		71,779,369	67,906,506
EQUITY			
Retained surplus		13,352,712	10,303,109
Reserves	17	21,953,499	22,739,391
Revaluation surplus	18	32,387,432	30,778,280
Council contributions	19	4,085,726	4,085,726
TOTAL EQUITY		71,779,369	67,906,506

This statement should be read in conjunction with the accompanying notes.

Statement of changes in equity

For the year ended 30 June 2019

	Retained Surplus \$	Reserves \$	Revaluation Surplus \$	Council Contributions \$	Total \$
Balance as at 1 July 2017	14,685,948	17,148,581	29,768,507	4,011,899	65,614,935
Net result	1,207,970	-	-	-	1,207,970
Council Contributions	-	-	-	73,827	73,827
Transfer (to)/from Reserves	(5,590,810)	5,590,810	-	-	-
Net increase on revaluation of assets	-	-	1,009,773	-	1,009,773
Balance as at 30 June 2018	10,303,109	22,739,391	30,778,280	4,085,726	67,906,506
Balance as at 1 July 2018	10,303,109	22,739,391	30,778,280	4,085,726	67,906,506
Net result	2,138,994	-	-	-	2,138,994
Council Contributions	-	-	-	-	-
Transfer (to)/from Reserves	785,892	(785,892)	-	-	-
Net increase – revaluation of assets	-	-	1,733,869	-	1,733,869
Realisation of revaluation reserve on assets disposals	124,717	-	(124,717)	-	-
Balance as at 30 June 2019	13,352,712	21,953,499	32,387,432	4,085,726	71,779,369

This statement should be read in conjunction with the accompanying notes.

Statement of cash flows

For the year ended 30 June 2019

	Notes	ACTUAL 2018/2019 \$	BUDGET 2018/2019 \$	ACTUAL 2017/2018 \$
Cash flows from operating activities				
Receipts				
Grants and subsidies		85,450	16,000	8,000
Contributions, reimbursements and donations		26,835	16,660	40,244
Service charges		183,849	1,130,000	1,519,666
Fees and charges		60,614,943	62,161,735	57,019,313
Interest earnings		742,196	701,068	476,682
Other revenue		550,689	565,190	571,073
Payments				
Employee costs		(5,213,114)	(4,791,113)	(5,101,890)
Materials and contracts		(37,470,719)	(40,685,029)	(33,570,367)
Utilities		(293,054)	(345,934)	(308,509)
Borrowing costs		(56,088)	(66,007)	(63,447)
Insurance		(187,685)	(386,630)	(174,409)
Other expenditure		(11,331,342)	(12,857,202)	(11,508,538)
GST Paid		(1,955,361)	-	(1,999,596)
Net cash from operating activities	20(b)	5,696,599	5,458,738	6,908,222
Cash flows from investing activities				
Payments for purchases of property, plant and equipment and infrastructure		(4,011,245)	(4,516,347)	(1,635,605)
Council contributions		-	69,603	73,827
Investments in term deposits		(3,291,960)	-	(5,207,847)
Proceeds from sale of assets		80,881	9,839	97,974
Net cash used in investing activities		(7,222,324)	(4,436,905)	(6,671,651)
Cash flows from financing activities				
Repayments of loans	14	(117,948)	(114,407)	(184,781)
Proceeds from new loans		-	-	-
Net cash (used in)/from financing activities		(117,948)	(114,407)	(184,781)
Net increase/(decrease) in cash and equivalents		(1,643,673)	907,426	51,790
Cash and equivalents 1 July 2018	20(a)	1,942,065	30,499,928	1,890,275
Cash and equivalents 30 June 2019	20(a)	298,392	31,407,354	1,942,065

This statement should be read in conjunction with the accompanying notes.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2019

1. Significant Accounting Policies

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The following significant accounting policies have been adopted in the preparation and presentation of this financial report:

(a) Basis of preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not for profit entities), Australian Accounting Interpretations of the Australian Accounting Standards Board (AASB) and the *Local Government Act 1995* and accompanying regulations.

The Local Government (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards. Regulation 16 prohibits local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility or State or regional significance. The MRC does not have any land which would fall within the ambit of the above regulation.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow, the report has been prepared on the accrual basis and is based on historic costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates

The preparation of the financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis for judgements made in the absence of alternative sources of information. Actual results may differ from these estimates.

A key forecasting variable is the expected tonnes to landfill. Estimates of future tonnes have been based on the expected population growth forecasts for each of the member councils. There is inherent volatility in these estimates as they are subject to changes in consumer behavior, advances in technology and intervention by State Government through mechanisms such as the landfill levy.

The calculation of amortisation on the excavation assets is based on specific estimates and judgements on the total capital costs and capacity of the landfill site. The amortisation rate charged is reviewed regularly and is based on an average cost per tonne. The cost per tonne is arrived at after taking into account a standard engineering cost per cubic metre of landfill and the estimated density of the waste. The amortisation expense is arrived at by applying the amortisation rate to the actual tonnages sent to landfill during the financial year.

(b) The Local Government reporting entity

All funds through which the MRC controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

In the process of reporting on the MRC as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. The MRC did not hold any trust fund monies for the year ended 30 June 2019.

(c) Good and services tax

In accordance with recommended practice, revenues, expenses and assets are recognised net of any goods and services tax (GST) recoverable. Receivables and payables on the statement of financial position, are stated inclusive of GST.

Notes to and forming part of the Financial Statements – continued

1. Significant Accounting Policies – continued

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities is included as operating cash flows.

(d) Cash and cash equivalents

Cash and cash equivalents on the statement of financial position are comprised of cash at bank and in hand, and short term deposits with an original maturity of 3 months or less, which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value. Term deposits with an original maturity of over 3 months have been reclassified as financial assets at amortised costs in order to comply with AASB 9 Financial Instruments and AASB 107 Statement of Cash Flow. Prior year figures have been reclassified for comparison purposes. Bank overdrafts are shown as short term borrowings under current liabilities in the Statement of Financial Position.

For the purpose of the Statement of Cash Flows, cash and equivalents consists of cash and equivalents as defined above, net of outstanding bank overdrafts.

(e) Trade and other receivables

Trade and other receivables include amounts due from member councils for waste processing and gate fees earned in the ordinary course of business.

Classification and subsequent measurement

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 14 days.

Receivables expected to be collected within twelve months at the end of the reporting period are classified as current assets. All other receivables are classified as non current assets. Trade receivables are held with the objective to collect the contractual cash flows and therefore measures them subsequently at amortised cost using the effective interest rate method. Due to the short term nature of current receivables, their carrying

amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

(f) Inventories

Inventories are valued at the lower of cost and net realisable value. Estimated replacement value is used as a proxy for net realisable value.

(g) Acquisition of assets

Assets acquired are recorded at the cost of acquisition, being the purchase consideration determined as at the date of acquisition, plus any costs incidental to the acquisition. In the event that settlement of all or part of the acquisition price is deferred beyond normal credit terms, the purchase consideration is determined by discounting the amounts payable to their present value at date of acquisition.

(h) Property, plant and equipment, excavation work and infrastructure assets

Property, plant and equipment, excavation work and infrastructure assets are brought to account at cost, or fair value, less any accumulated depreciation, amortisation or impairment losses, where applicable.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the MRC includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the MRC and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

Notes to and forming part of the Financial Statements – continued

1. Significant Accounting Policies – continued

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value impose a further minimum of 3 - 5 year's revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 -5 years.

All assets have been independently valued during the 2018/19 financial year. These asset classes have been revalued to fair value in line with the valuer's report, with the increase in fair value being reflected in a revaluation surplus account. Any impairment in values have been recognised directly in the statement of comprehensive income in the current year.

The next valuation will be carried out in the 2022/23 financial year which will cover all assets. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Fixed assets are written down to recoverable amount where the carrying value of any fixed asset exceeds its recoverable amount. In determining the recoverable amount of fixed assets, the expected net cash flows are discounted to their present value.

(i) Depreciation

Depreciation is provided on property, plant and equipment, including buildings but excluding freehold land. All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated on a straight-line basis using rates which are reviewed each financial year to take into account changes in the estimated useful lives of assets. The following estimated useful lives are used in the calculation of depreciation:

Buildings	20 years
Plant and equipment	6 ² / ₃ years
Furniture and fittings	5 years
Computers and equipment (excluding servers)	3 years
Computers and equipment (servers)	5 years
Roads, landscaping, fences, walls and security lighting	20 years

Assets less than \$5,000 are not capitalised.

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

When revalued assets are disposed of, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Notes to and forming part of the Financial Statements – continued

1. Significant Accounting Policies – continued

(j) Leased assets

The MRC has no leased assets classified as finance leases. Operating lease payments are recognised as an expense consistent with the pattern in which the economic benefits from the asset are consumed.

(k) Impairment

In accordance with Australian Accounting Standards, the MRC's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication that they may be impaired. Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 'Impairment of Assets' and appropriate adjustments made.

An impairment loss is recognised when the carrying amount of an asset or cash-generating unit exceeds its recoverable amount. Impairment losses are recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard whereby an impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

(l) Trade and other payables

Trade payables and other accounts payable are recognised when the MRC becomes obliged to make future payments resulting from the purchase of goods and services. The amounts are unsecured, recognised as a current liability and are usually paid within 30 days of recognition.

(m) Employee benefits

A provision is made for benefits accruing to employees in respect of salaries and wages, annual leave, long service leave and sick leave when it is probable that settlement will be required and they are capable of being measured reliably. Under the MRC workplace agreement, employees are paid for any unused sick leave on termination, based on a graduated entitlement defined in the agreement.

(i) Short term benefits

The provision for employees' benefits made in respect of salaries and wages, annual leave, sick leave and other employee benefits expected to

be settled with 12 months represents the amount for which the MRC has an obligation arising from employee services received up to the year end date. The provision has been calculated at the nominal amounts due, based on the remuneration rates the MRC expects to pay and includes related on-costs.

The MRC's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The MRC's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

(ii) Long term benefits

Employee benefits payable later than one year have been measured at the present value of the expected future payments to be made in respect of the services provided by employees up to the reporting date. Consideration is given to expected future remuneration rates, anticipated employee departures and periods of service. Expected future payments are discounted using an appropriate risk-free discount rate, determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations.

Any re-measurements for changes in assumptions of obligations for other long term employee benefits are recognised in profit or loss in the periods in which the changes occur. The MRC's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the MRC does not have the unconditional right to defer settlement beyond 12 months after the end of the reporting period, in which case the liability is recognised as a current liability.

(n) Interest bearing loans and borrowings

All loans and borrowings are recognised at the fair value of the consideration received less any directly attributable transaction costs.

After initial recognition, interest bearing loans and borrowings are subsequently measured using their applicable repayment schedules. Fees paid on the

Notes to and forming part of the Financial Statements – continued

1. Significant Accounting Policies – continued

establishment of loan facilities are recognised in the income statement. Borrowings are classified as non-current liabilities, with repayments due in the 12 months after year end date recognised as current liabilities.

Borrowing costs are recognised as an expense when incurred, except where they are directly attributable to the acquisition, construction or production of a qualifying asset, where the commencement date for capitalisation is after 1 January 2009. Where this is the case, they are capitalised as part of the cost of the particular asset.

(o) Superannuation

In line with Superannuation Guarantee statutory requirements, the MRC makes a mandatory 9.5% contribution of the normal salary of qualifying employees, to the employees' nominated superannuation funds. In addition to this, the MRC matches contributions made by employees to these nominated superannuation funds on a sliding scale up to a limit of 7%.

(p) Provisions

Provisions are recognised when the MRC has a present legal or constructive obligation as a result of past events, which is likely to result in a reliably measurable outflow of resources to settle the obligation.

When the obligation is matched by a claim against a third party, the receivable from the third party claim is recognised as an asset to the extent that it is reliably measurable and likely to be realised.

(q) Provisions for restoration, rehabilitation, and site monitoring costs

The MRC complies with the full provision method for accounting provisions in respect of restoration, rehabilitation and site monitoring costs. Charges are made to expenses based on the estimated costs of restoring, rehabilitating and monitoring the Tamala Park landfill site. The rate charge is reviewed annually and is based on an estimated cost per tonne. The cost per tonne is arrived at after taking into account a standard engineering cost per cubic metre of landfill, the density of the waste and the most recent aerial surveys. Engineering rates differ according to the nature of the obligation to provide the service.

(r) Future capping expenditure

The liability for estimated future capping expenditure is provided for through a rehabilitation provision on a phase-by-phase basis and is discounted to its present value, with the unwinding of the discount being charged to the statement of comprehensive income within the amortisation charge. The discounted present value of the future capping expenditure is also capitalised as part of the rehabilitation asset and is amortised on a straight-line basis. Changes in estimates are recognised prospectively with corresponding adjustments to the provision and associated costs.

(s) Revenue recognition

Revenue from waste services is recognised when the waste is received.

Revenue from the disposal of assets is recognised when control of the asset has passed to the buyer.

Revenue from service contracts is recognised by reference to the stage of completion of the contract.

Revenue from the generation of gas services is recognised on an accrual basis. Proceeds from the sale of Renewable Energy Certificates are only recognised when the certificates are sold.

Interest income is recognised on an accrual basis.

Grants, donations and other contributions are recognised as revenues when received. Where conditional contributions are received and recognised in revenue in a period and the conditions attaching to the contributions have not yet been satisfied, they are disclosed in the notes to the financial statements as "Restricted assets".

(t) Comparative figures and rounding

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the MRC applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

Notes to and forming part of the Financial Statements – continued

1. Significant Accounting Policies – continued

All figures shown in this annual financial report, other than where it refers to a dollar rate, are rounded to the nearest dollar.

(u) Current and non-current classifications

In the determination of whether an asset or liability is current or non-current, consideration is given to the timing of expected settlement of the item. The item is classified as current if there is an expectation that it will be settled within 12 months. Notwithstanding the above, where the MRC does not have the unconditional right to defer settlement of a liability beyond 12 months, the amount is classified as current.

(v) Budget figures

Unless otherwise stated, the budget figures shown in this financial report relate to the revised budget adopted pertaining to the relevant item.

(w) Rates

The MRC does not levy rates. Accordingly rating information as required under the Local Government (Financial Management) Regulations 1996 has not been presented in this financial report.

(x) Intangible Assets

Easements

Regulation 16 of the Local Government (Financial Management) Regulations 1996 requires easements to be recognised as assets. The MRC does not have any easements.

(y) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transactions costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial assets are subsequently measured at either fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Financial assets at fair value through profit or loss

Financial assets are classified at 'fair value through profit or loss' when they are either held for trading for the purpose of short term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period. (All other loans and receivables are classified as non-current assets).

Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Council's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

Held-to-maturity investments are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period. (All other investments are classified as current assets).

Notes to and forming part of the Financial Statements – continued

1. Significant Accounting Policies – continued

Available for sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period. (All other financial assets are classified as current assets).

Financial Liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Fair Value

Fair value is determined based on current bid prices of all quoted investments. Valuation techniques are applied to determine the fair value of all unlisted securities, including arm's length transactions, reference to similar instruments and option pricing models.

Impairment

At each reporting date, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed is recognised in profit or loss.

(z) Fair Value of Assets and Liabilities

When performing a revaluation, the MRC uses a mix of both independent and management valuations using the following as a guide: Fair Value is the price that the MRC would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Notes to and forming part of the Financial Statements – continued

1. Significant Accounting Policies – continued

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The MRC selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the MRC are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the MRC gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 – 5 years.

(aa) Landfill Cells

There are three general components of landfill cell construction:

- Cell excavation and development,
- Cell liner costs, and
- Cell capping costs.

All cell excavation and development costs, cell liner costs and cell capping costs are capitalised and depreciated over the useful life of the cell, based on the volumetric consumption of the air space in the cell. Once a cell has been capped and is no longer available for use, the costs associated with the cell are written off.

Notes to and forming part of the Financial Statements – continued

2. Revenues and Expenses

The result from operating activities includes:

Revenue**Gas generation services**

Gas sales

Interest earnings

Interest on reserve funds

Interest on other funds

Other revenue

Other revenue

Expenses**Depreciation**

Buildings

Furniture and equipment

Computing equipment

Plant and machinery

Infrastructure

Borrowing costs

Interest expense – loans

Amortisation

Excavation works

Decommissioning provision accretion

Decommissioning asset

Resource recovery facility assets

Other expenses

State landfill levy

Other expenses

Auditors' remuneration

Audit of the financial report

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
	1,009,330	1,519,666
	656,146	563,750
	32,345	24,776
	688,491	588,526
	550,689	556,318
	480,238	332,202
	123,207	45,967
	185,617	174,164
	871,772	890,286
	1,660,834	1,442,619
	579,432	380,110
	2,240,266	1,822,729
	56,088	63,447
	56,088	63,447
	1,164,245	1,446,293
	395,588	454,218
	545,191	698,943
	528,237	462,715
	2,633,261	3,062,169
	10,410,948	10,520,270
	999,114	988,268
	11,410,062	11,508,538
	27,500	52,500

Notes to and forming part of the Financial Statements – continued

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
3. Cash and Cash Equivalents		
Cash in hand	3,200	2,700
Cash in bank	295,192	1,939,365
Term deposits	-	-
Cash and cash equivalents	298,392	1,942,065
Term deposits reclassified as financial assets at amortised costs	31,849,823	28,557,863
	32,148,215	30,499,928
Unrestricted cash	10,194,716	7,760,537
Restricted cash	21,953,499	22,739,391
	32,148,215	30,499,928
The following restrictions have been imposed by Council resolution, regulation or external requirements:		
Site rehabilitation reserve	13,082,944	10,187,356
Carbon abatement reserve	491,076	491,076
Capital expenditure reserve	5,731,955	9,560,959
RRF maintenance reserve	647,524	500,000
Participants' surplus reserve	2,000,000	2,000,000
Total reserves	21,953,499	22,739,391
4. Trade and Other Receivables		
<u>Current</u>		
Trade receivables	3,798,166	3,145,629
GST Receivable	132,132	-
	3,930,298	3,145,629
5. Inventories		
<u>Current</u>		
Fuel	12,967	15,733
6. Other Current Assets		
Prepaid expenses	103,826	102,579
Accrued income	1,051,903	280,127
	1,155,729	382,706

Notes to and forming part of the Financial Statements – continued

7. Property, Plant and Equipment

Land at fair value

Buildings – at fair value

Less Accumulated depreciation

Furniture and fittings – at fair value

Computers and equipment – at fair value

Plant and equipment – at fair value

Less Accumulated depreciation

Work in progress

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
Land at fair value	6,760,000	6,760,000
	6,760,000	6,760,000
Buildings – at fair value	3,916,570	3,571,350
Less Accumulated depreciation	-	(332,202)
	3,916,570	3,239,148
Furniture and fittings – at fair value	242,752	250,552
	242,752	250,552
Computers and equipment – at fair value	440,832	385,220
	440,832	385,220
Plant and equipment – at fair value	5,931,963	4,252,752
Less Accumulated depreciation	-	(1,219,044)
	5,931,963	3,033,708
	17,292,117	13,668,628
Work in progress	-	281,294
	17,292,117	13,949,922

Notes to and forming part of the Financial Statements – continued

7. Property, Plant and Equipment – continued

Movements in carrying amounts of each class of property, plant and equipment during the financial year are shown in the table below.

	Land \$	Buildings \$	Furniture and fittings \$	Computers and equipment \$	Plant and equipment \$	Work in progress \$	Total \$
Opening balance	6,760,000	3,239,148	250,552	385,220	3,033,708	281,294	13,949,922
Additions	-	349,248	93,772	165,388	3,097,439	-	3,705,847
Transfers	-	287,777	-	-	(6,483)	(281,294)	-
Disposals	-	(6,819)	(18,499)	(14,945)	(122,058)	-	(162,321)
Depreciation	-	(480,238)	(123,207)	(185,617)	(871,772)	-	(1,660,834)
Impairment	-	-	-	-	(49,501)	-	(49,501)
Revaluation	-	527,454	40,134	90,786	850,630	-	1,509,004
Closing Balance 30 June 2019	6,760,000	3,916,570	242,752	440,832	5,931,963	-	17,292,117

Movements in carrying amounts of each class of property, plant and equipment during the previous financial year are shown in the table below.

	Land \$	Buildings \$	Furniture and fittings \$	Computers and equipment \$	Plant and equipment \$	Work in progress \$	Total \$
Opening balance	6,760,000	3,487,866	123,399	182,707	3,434,383	150,831	14,139,186
Additions	-	83,484	1,256	142,828	558,096	281,294	1,066,958
Transfers	-	-	-	150,831	-	(150,831)	-
Disposals	-	-	-	-	(68,485)	-	(68,485)
Depreciation	-	(332,202)	(45,967)	(174,164)	(890,286)	-	(1,442,619)
Revaluation	-	-	171,864	83,018	-	-	254,882
Closing Balance 30 June 2018	6,760,000	3,239,148	250,552	385,220	3,033,708	281,294	13,949,922

The land owned by the MRC is the site which houses the RRF at 87 Pederick Road in Neerabup. Refer to note 21 for detailed disclosures regarding fair value measurements.

Notes to and forming part of the Financial Statements – continued

8. Infrastructure

Infrastructure – at fair value 2019

Work in Progress

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
	6,656,195	6,673,127
	6,656,195	6,673,127
	5,349	41,332
	6,661,544	6,714,459

Movements in carrying amounts of infrastructure assets during the financial year and the previous financial year are shown in the table below.

	Total \$	Total \$
Opening balance (incl. WIP)	6,714,459	6,384,457
Additions	300,050	527,315
Disposals	(3,746)	-
Depreciation	(579,432)	(380,110)
Net revaluation of assets	224,864	141,465
	6,656,195	6,673,127
Work in progress	5,349	41,332
	6,661,544	6,714,459

9. Excavation Work

Excavation work completed – at fair value 2019

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
	25,750,369	26,914,614
	25,750,369	26,914,614

Movements in carrying amounts of excavation assets during the financial year and the previous financial year are shown in the table below.

	Total \$	Total \$
Opening balance	26,914,614	27,747,481
Amortisation	(1,164,245)	(1,446,293)
Net revaluation of assets	-	613,426
Closing balance	25,750,369	26,914,614

Notes to and forming part of the Financial Statements – continued

10. Resource Recovery Facility

Capital expenditure

Less Accumulated amortisation

Pre-operating expenses (commissioning)

Less Accumulated amortisation

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
Capital expenditure	7,728,481	7,728,481
Less Accumulated amortisation	(4,217,051)	(3,819,047)
	3,511,430	3,909,434
Pre-operating expenses (commissioning)	2,093,000	2,093,000
Less Accumulated amortisation	(1,043,804)	(913,571)
	1,049,196	1,179,429
	4,560,626	5,088,863

Movements in carrying amounts of the RRF assets during the financial year are shown in the table below.

	Capital expenditure \$	Pre-operating expenses \$	Total \$
Opening balance	3,909,434	1,179,429	5,088,863
Amortisation	(398,004)	(130,233)	(528,237)
Closing balance	3,511,430	1,049,196	4,560,626

Movements in carrying amounts of the RRF assets during the previous financial year are shown in the table below.

	Capital expenditure \$	Pre-operating expenses \$	Total \$
Opening balance	4,296,082	1,255,496	5,551,578
Amortisation	(386,648)	(76,067)	(462,715)
Closing balance	3,909,434	1,179,429	5,088,863

Notes to and forming part of the Financial Statements – continued

11. Rehabilitation Asset

Decommissioning asset for stage 2 capping

Less Accumulated amortisation

Post closure rehabilitation asset

Less Accumulated amortisation

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
	9,203,830	9,203,830
	(6,400,405)	(6,088,911)
	2,803,425	3,114,919
	4,050,757	4,050,757
	(1,947,488)	(1,713,791)
	2,103,269	2,336,966
	4,906,694	5,451,885

Movements in carrying amounts of decommissioning assets during the financial year are shown in the table below.

	Stage 2 Phase 3 \$	Total \$
2018/2019		
Opening balance	3,114,919	3,114,919
Amortisation	(311,494)	(311,494)
Closing balance	2,803,425	2,803,425

Movements in carrying amounts of decommissioning assets during previous financial year are shown in the table below.

	Stage 2 Phase 3 \$	Total \$
2017/2018		
Opening balance	3,426,441	3,426,441
Amortisation	(311,522)	(311,522)
Closing balance	3,114,919	3,114,919

Movements in carrying amounts of post closure rehabilitation assets during the financial year are shown in the table below.

	Total \$
2018/2019	
Opening balance	2,336,966
Amortisation	(233,697)
Closing balance	2,103,269

Movements in carrying amounts of post closure rehabilitation assets during the previous financial year are shown in the table below.

	Total \$
2017/2018	
Opening balance	2,570,663
Amortisation	(233,697)
Closing balance	2,336,966

Notes to and forming part of the Financial Statements – continued

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
12. Trade and Other Payables		
<u>Current</u>		
Sundry creditors	6,164,365	5,755,832
Accrued expenses	62,253	361,635
Accrued salaries and wages	121,810	102,127
GST Payable	-	100,394
	6,348,428	6,319,988
13. Employee Related Provisions		
<u>Current</u>		
Provision for annual leave and sick leave	676,228	576,629
Provision for long service leave	269,912	247,097
	946,140	823,726
Employment on costs	65,652	52,134
	1,011,792	875,860
<u>Non-current</u>		
Provision for long service leave	36,782	92,898
Employment on costs	2,183	6,122
	38,965	99,020
<u>Analysis of total provisions</u>		
Current	1,011,792	875,860
Non-current	38,965	99,020
	1,050,757	974,880

Movements in carrying amounts of employee related provisions during the financial year are shown in the table below.

	Provision for annual leave and sick \$	Provision for on-costs \$	Provision for long service leave \$	Total \$
Opening balance 1 July 2018	576,629	58,256	339,995	974,880
Additional provisions made	522,954	39,243	67,454	629,651
Amounts used	(423,355)	(29,664)	(100,755)	(553,774)
Closing balance 30 June 2019	676,228	67,835	306,694	1,050,757

Notes to and forming part of the Financial Statements – continued

14. BorrowingsCurrent

Loan principal

Non-current

Loan principal

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
	127,163	117,948
	727,915	855,078
	855,078	973,026

	Estimated principal 1 Jul 2018 \$	Budgeted Draw-downs \$	Budgeted Principal repayments \$	Projected principal 30 Jun 2019 \$	Interest payments \$
BUDGET					
RRF					
Loan 10	973,026	-	62,976	910,050	56,088
Closing balance	973,026	-	62,976	910,050	56,088
Facility fee					-
					56,088
	Actual principal 1 Jul 2018 \$	Actual Draw-downs \$	Actual Principal repayments \$	Actual principal 30 Jun 2019 \$	Interest payments \$
ACTUAL					
RRF					
Loan 10	973,026	-	117,948	855,078	56,088
Closing balance	973,026	-	117,948	855,078	56,088
Facility fee					-
					56,088

Details of loans

Loan 10 – Resource Recovery Facility Infrastructure.

Unspent Loans

All loan funds were fully expended.

New loans

No new loans were entered into during the year.

Notes to and forming part of the Financial Statements – continued

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
15. Rehabilitation Provision		
Decommissioning provision for Stage 2 – Phase 2 (East)	528,200	528,200
Decommissioning provision for Stage 2 – Phase 2 (West)	528,186	528,186
Decommissioning provision for Stage 2 – Phase 3	8,880,782	8,641,527
Decommissioning provision for post closure rehabilitation	6,407,776	6,251,443
	16,344,944	15,949,356
16. Other Liabilities		
<u>Non-current</u>		
Security deposit	39,983	39,983

	ACTUAL 2018/2019 \$	BUDGET 2018/2019 \$	ACTUAL 2017/2018 \$
17. Reserves			
CASH BACKED			
<u>Site rehabilitation reserve</u>			
Opening balance	10,187,356	10,187,356	9,570,818
Transfer to reserve	2,895,588	395,588	616,538
Transfer from reserve	-	-	-
	13,082,944	10,582,944	10,187,356
<u>Capital expenditure reserve</u>			
Opening balance	9,560,959	6,153,784	4,836,687
Transfer to reserve	-	-	6,000,000
Transfer from reserve	(3,829,004)	(5,445,436)	(1,275,728)
	5,731,955	708,348	9,560,959
<u>Participants' surplus reserve</u>			
Opening balance	2,000,000	2,000,000	2,000,000
Transfer to reserve	-	-	-
Transfer from reserve	-	-	-
	2,000,000	2,000,000	2,000,000

Notes to and forming part of the Financial Statements – continued

17. Reserves – continued

	ACTUAL 2018/2019 \$	BUDGET 2018/2019 \$	ACTUAL 2017/2018 \$
<u>Carbon abatement reserve</u>			
Opening balance	491,076	491,076	491,076
Transfer to reserve	-	-	-
Transfer from reserve	-	-	-
	491,076	491,076	491,076
<u>RRF maintenance reserve</u>			
Opening balance	500,000	500,000	250,000
Transfer to reserve	250,000	250,000	250,000
Transfer from reserve	(102,476)	-	-
	647,524	750,000	500,000
Total Reserves	21,953,499	14,532,368	22,739,391

All of the cash-backed reserve accounts are supported by money held with financial institutions which matches the amounts shown as restricted cash in note 3 to the financial report.

In accordance with Council resolutions in relation to each cash-backed reserve account, the purposes for which the respective funds are set aside for are as follows:

Site rehabilitation reserve – to be used to fund the rehabilitation following the closure of the landfill.

Capital expenditure reserve – to be used to fund ongoing capital expenditure requirements.

Participants' surplus reserve – to be used to fund a deficit as shown in the year end accounts.

Carbon abatement reserve – to be used to fund carbon abatement projects.

RRF maintenance reserve – to be used to fund RRF maintenance obligations.

Notes to and forming part of the Financial Statements – continued

18. Revaluation SurplusLand and buildings

Opening balance	6,172,030	-	6,172,030
Revaluation increment	527,454	-	-
	6,699,484	-	6,172,030

Furniture and fittings

Opening balance	326,931	-	155,067
Revaluation increment	40,134	-	171,864
Realised on sale	(15,734)	-	-
	351,331	-	326,931

Computers and equipment

Opening balance	621,686	-	538,668
Revaluation increment	90,787	-	83,018
Realised on sale	(16,232)	-	-
	696,241	-	621,686

Plant and equipment

Opening balance	271,244	-	271,244
Revaluation increment	850,630	-	-
Realised on sale	(90,905)	-	-
	1,030,969	-	271,244

Infrastructure

Opening balance	2,212,684	-	2,071,219
Revaluation increment	224,864	-	141,465
Realised on sale	(1,846)	-	-
	2,435,702	-	2,212,684

Landfill cell development excavation

Opening balance	21,173,705	-	20,560,279
Revaluation increment	-	-	613,426
	21,173,705	-	21,173,705

Total Revaluation Surplus

32,387,432	-	30,778,280
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Net Movement in Year

Revaluation increment	1,733,869	-	1,009,773
Realised on asset disposals	(124,717)	-	-
	1,609,152	-	1,009,773

Notes to and forming part of the Financial Statements – continued

19. Council Contributions

City of Joondalup	(16.67%)
City of Wanneroo	(16.67%)
City of Stirling	(33.33%)
City of Perth	(8.33%)
City of Vincent	(8.33%)
Town of Cambridge	(8.33%)
Town of Victoria Park	(8.33%)

ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
680,958	680,958
680,958	680,958
1,361,906	1,361,906
450,285	450,285
303,873	303,873
303,873	303,873
303,873	303,873
4,085,726	4,085,726

20. Notes to the Statement of Cash Flows**20(a) Reconciliation of cash**

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the year is reconciled to the related items in the statement of financial position as follows:

Cash and cash equivalents	298,392	1,942,065
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20(b) Reconciliation of the Net Result to net cash provided by operating activities

Net result	2,138,994	1,207,970
<u>Non cash items</u>		
Depreciation	2,240,266	1,822,729
Amortisation – excavation	1,164,245	1,446,293
Amortisation and finance charges for capping	545,191	698,943
Amortisation – post closure site monitoring	395,588	454,218
Amortisation – RRF assets	528,237	462,715
(Profit)/Loss on sale of assets	6,466	(29,489)
Impairment of assets on revaluation	49,501	-
Assets written off	78,720	-
<u>Changes in current assets and liabilities</u>		
(Increase)/decrease in receivables	(1,610,150)	487,789
(Increase)/decrease in inventories	2,766	(5,066)
(Increase)/decrease in prepayments and accrued income	52,458	(85,342)
(Decrease)/increase in payables	28,440	399,711
(Decrease)/Increase in employee provisions	75,877	47,751
Net cash provided by operating activities	5,696,599	6,908,222

Notes to and forming part of the Financial Statements – continued

20. Notes to the Statement Of Cash Flows – continued

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
20(c) Undrawn borrowing facilities		
CBA Credit card limit	50,000	50,000
CBA Credit card balance drawn	-	-
Loan facility limits	855,078	973,026
Loan principal drawn	(855,078)	(973,026)
Total undrawn borrowing facilities	50,000	50,000

21. Fair Value Measurements

The MRC measures the following non-current assets at fair value on a recurring basis:

- Land and buildings
- Furniture and fittings
- Computers and equipment
- Plant and equipment
- Infrastructure

Notes to and forming part of the Financial Statements – continued

21. Fair Value Measurements – continued

The following table provides the fair values of the MRC's non-current assets measured and recognised on a recurring basis after initial recognition and their categorisation within the fair value hierarchy:

Recurring fair value measurements

30 June 2019				
	Level 1	Level 2	Level 3	Total
	\$	\$	\$	\$
Land	-	6,760,000	-	6,760,000
Buildings	-	-	3,916,570	3,916,570
Furniture and fittings	-	-	242,752	242,752
Computers and equipment	-	-	440,832	440,832
Plant and equipment	-	503,385	5,428,578	5,931,963
Infrastructure	-	-	6,656,195	6,656,195
	-	7,263,385	16,684,927	23,948,312

30 June 2018				
	Level 1	Level 2	Level 3	Total
	\$	\$	\$	\$
Land	-	6,760,000	-	6,760,000
Buildings	-	-	3,239,148	3,239,148
Furniture and fittings	-	-	250,552	250,552
Computers and equipment	-	-	385,220	385,220
Plant and equipment	-	114,272	2,919,436	3,033,708
Infrastructure	-	-	6,673,127	6,673,127
	-	6,874,272	13,467,483	20,341,755

21(a) Transfers policy

The policy of the MRC is to recognise transfers into and transfer out of the fair value hierarchy levels as at the end of the reporting period. There were no transfers in and out of Levels 1, 2 or 3 measurements.

21(b) Highest and best use

There were no assets valued where it was assumed that the highest and best use was other than their current use.

Notes to and forming part of the Financial Statements – continued

21. Fair Value Measurements – continued

21(c) Valuation techniques and inputs used to derive fair values

The following table summarises valuation inputs and techniques used to determine the fair value for each asset class.

Asset class	Level of valuation input	Fair Value at 30 June 2019 \$	Valuation techniques	Inputs used
Land	2	6,760,000	Market approach	A
Buildings	3	3,916,570	Cost approach	B
Furniture and fittings	3	242,752	Cost approach	B
Computers and equipment	3	440,832	Cost approach	B
Plant and equipment	2 / 3	5,931,963	Market approach / Cost approach	A/B
Infrastructure	3	6,656,195	Cost approach	B
Total		23,948,312		

A – Sales of similar properties

B – Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount

Recurring fair value measurements

In order to estimate the price implied by the appropriate basis of value, the valuer will need to apply one or more valuation approaches. A valuation approach or method refers to generally accepted analytical methodologies that are in common use.

Land

Level 2 inputs refer to a comparative approach that considers the sales of similar or substitute properties and related market data, and establishes a value estimate by processes involving comparison. In general, a property being valued (a subject property) is compared with sales of similar properties that have been transacted in the market. Listing and offerings may also be considered.

Buildings

The MRC's buildings are considered to be of a specialised nature (non-market type properties which are not readily traded in the market place), such assets valued by a professionally qualified registered valuer using the cost approach. This approach is commonly referred to as the current replacement cost (CRC) approach.

The CRC approach considers the cost (sourced from cost guides such as Rawlinson's, Cordell, professional quantity surveyors and recent construction costs for similar projects throughout Western Australia) to reproduce or replace similar assets with an asset in new condition, including allowance for installation, less an amount for depreciation in the form of accrued physical wear and tear, economic and functional obsolescence.

The depreciation consists of a combination of unit rates based on square metres and quantification of the component parts of the asset. Other inputs (i.e. remaining useful life, asset condition and utility) required extensive professional judgement and impacted significantly on the final determination of fair value. Therefore, all the MRC's buildings were classified as having been valued using Level 3 valuation inputs.

Notes to and forming part of the Financial Statements – continued

21. Fair Value Measurements – continued

21(c) Valuation techniques and inputs used to derive fair values – continued

Furniture and fittings

The MRC's furniture and fittings were valued by a professionally qualified registered valuer, using the cost approach to determine amounts for replacement with new value, less an amount for depreciation due to physical wear and tear, economic and functional obsolescence. Market research has been carried out into costs for the same or similar assets from manufacturers, agents and or suppliers.

Where information is not available to source the replacement cost of an asset due to the specialised nature or the asset being purpose built, the replacement cost of the asset has been established by applying quantity surveying techniques in breaking down the components of the asset. Construction rates (sourced from various cost guides such as Rawlinson's, Cordell's, Quantity Surveyors, material suppliers, construction companies etc.) have been used as the basis for replacing assets.

The depreciation is based on the asset's condition and its estimated remaining useful life which required extensive professional judgement and impacted significantly on the final determination of fair value. Therefore, all the MRC's furniture and fittings were classified as having been valued using Level 3 valuation inputs.

Computers and equipment

The MRC's computers and equipment were valued by a professionally qualified registered valuer, using the cost approach to determine amounts for replacement with new value, less an amount for depreciation due to physical wear and tear, economic and functional obsolescence. Market research has been carried out into costs for the same or similar assets from manufacturers, agents and or suppliers.

The depreciation is based on the asset's condition and its estimated remaining useful life which required extensive professional judgement and impacted significantly on the final determination of fair value. Therefore, all the MRC's computers and equipment were classified as having been valued using Level 3 valuation inputs.

Plant and equipment

The MRC's mobile plant assets were valued based on Level 2 inputs which refer to a comparative approach that considers the sales of similar or substitute assets and related market data, and establishes a value estimate by processes involving comparison. In general, an asset being valued (a subject asset) is compared with sales of similar asset that have been transacted in the market.

The remaining plant and equipment were valued by a professionally qualified registered valuer, using the cost approach to determine amounts for replacement with new value, less an amount for depreciation due to physical wear and tear, economic and functional obsolescence. Market research has been carried out into costs for the same or similar assets from manufacturers, agents and or suppliers.

The depreciation is based on the asset's condition and its estimated remaining useful life which required extensive professional judgement and impacted significantly on the final determination of fair value. Therefore, all the remainder of the MRC's plant and equipment were classified as having been valued using Level 3 valuation inputs.

Infrastructure

The MRC's infrastructure assets are considered to be of a specialised nature (non-market type assets which are not readily traded in the market place), such assets valued by a professionally qualified registered valuer using the cost/CRC approach.

The depreciation consists of a combination of unit rates based on square metres and quantification of the component parts of the asset. Other inputs (i.e. remaining useful life, asset condition and utility) required extensive professional judgement and impacted significantly on the final determination of fair value. Therefore, all the MRC's infrastructure assets were classified as having been valued using Level 3 valuation inputs.

Notes to and forming part of the Financial Statements – continued

21. Fair Value Measurements – continued

21(d) Valuation process

The MRC engages external, independent and qualified valuers to determine fair value of the building, plant, furniture, equipment and infrastructure on a regular basis. This is in line with Regulation 17(A) of the Local Government (Financial Management) Regulations 1996.

As at 30 June 2019, an assessment of the revaluation work performed by the external valuers, which included a review of the valuer's methodology, limitations, algorithms, key assumptions and inputs used in applying the valuation methodology to ensure they were appropriate in their application. Changes in fair value were analysed at the end of the reporting period. Consequently, management is satisfied with the results of the valuations undertaken and confirm that the movement in the asset values are reasonable.

21(e) Disclosed fair value measurements

The following assets and liabilities are not measured at fair value in the statement of financial position, but their fair values are disclosed in the notes:

- Borrowings

The following table provides the level of fair value hierarchy within which the disclosed fair value measurements are categorised in their entirety and a description of the valuation technique(s) and inputs used:

Description	Note	Fair value hierarchy level	Valuation technique	Inputs used
Borrowings	14	2	Income approach using discounted cash flow methodology	Current treasury borrowing rates for similar instruments

There has been no change in the valuation technique(s) used to calculate the fair values disclosed in the notes to the financial statements.

22. Operating Lease Commitments

The operating lease relates to the lease of the land at Tamala Park. Lease payments are split as follows:

- not later than one year
- later than one year, but not later than five years
- later than five years

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
	721,772	712,038
	2,887,088	2,848,153
	5,052,404	5,696,306
	8,661,264	9,256,497

Notes to and forming part of the Financial Statements – continued

23. Asset Disposals

	Net Book Value \$	Selling Price \$	Profit/(loss) \$
Budget			
Plant and equipment			
VW Amarok	34,799	36,399	1,600
Ford Falcon G6E	33,121	34,719	1,598
Bomag Compactor	425,901	180,000	(245,901)
Sumitomo Excavator	42,032	20,000	(22,032)
Holden Colorado	28,975	30,000	1,025
Komatsu WA470	44,879	70,000	25,121
Komatsu WA470	53,792	70,000	16,208
30t Dump Truck	88,893	90,000	1,107
Caterpillar Skid Steer Loader	52,675	30,000	(22,675)
Foton Dual Cab	9,885	13,307	3,422
Foton Single Cab	7,190	9,564	2,374
Net profit on sale of assets	822,142	583,989	(238,153)
Actual			
Computers and equipment			
UPS	4,990	-	(4,990)
Plant and equipment			
VW Amarok	31,205	22,335	(8,870)
Ford Falcon G6E	33,121	34,719	1,598
Foton Dual Cab	9,885	13,307	3,422
Foton Single Cab	8,146	10,520	2,374
Profit on Sale of Assets	87,347	80,881	(6,466)
In accordance with Local Government (Financial Management) Regulations 17(A)5, all historic assets with a cost of less than \$5,000 at the date of acquisition were transferred to operating expenditure as indicated below.			
Buildings	6,819		
Furniture and fittings	18,498		
Computers and equipment	9,957		
Plant and equipment	39,700		
Infrastructure	3,746		
Total transfers of assets	78,720		

Notes to and forming part of the Financial Statements – continued

24. Financial Ratios

	ACTUAL 2018/2019	ACTUAL 2017/2018	ACTUAL 2016/2017
Current ratio	2.04	1.55	1.73
Asset sustainability ratio	1.45	0.58	0.68
Debt service cover ratio	49.86	28.87	1.40
Operating surplus ratio	0.04	0.02	0.01
Own source revenue coverage ratio	1.04	1.02	1.00
Asset consumption ratio	0.69	0.63	0.68
Asset renewal funding ratio	1.00	1.00	0.55

Ratio formulas

Current ratio

$(\text{Current assets} - \text{restricted current assets}) / (\text{Current liabilities} - \text{liabilities associated with restricted current assets})$

Asset sustainability ratio

$\text{Capital renewal and replacement expenditure} / \text{depreciation expense}$

Debt service cover ratio

$\text{Annual operating surplus before interest and depreciation} / \text{principal and interest}$

Operating surplus ratio

$\text{Operating revenue} - \text{operating expense} / \text{own source operating revenue}$

Own source revenue ratio

$\text{Own source operating revenue} / \text{operating expenses}$

Asset consumption ratio

$\text{Depreciated replacement cost of assets} / \text{current replacement cost of depreciated assets}$

Asset renewal funding ratio

$\text{NPV of planned capital renewals over 10 years} / \text{NPV of capital expenditure over 10 years}$

Notes to and forming part of the Financial Statements – continued

25. Assets Classified by Type and Local Government Program**Statement of objective**

The MRC was formed in 1987 to undertake '...the orderly and efficient treatment and/or disposal of waste...' on behalf of its seven member councils.

Component of Functions

The activities relating to the Council's functions reported in the Statement of Comprehensive Income:

General Purpose Funding – Interest from investments

Governance – Member Council elected delegates, corporate support services.

Community Amenities – Costs of the recycling centre, transfer station and landfill.

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
Current assets		
Community amenities	37,247,209	34,366,622
Non-current assets		
Land and buildings		
Governance	1,532,015	1,425,816
Community amenities	1,894,769	1,813,332
Resource recovery facility	7,249,786	6,760,000
Furniture and fittings		
Governance	2,243	4,950
Community amenities	240,509	245,602
Computers and equipment		
Governance	-	20
Community amenities	440,832	385,200
Plant and equipment		
Governance	35,000	70,764
Community amenities	5,896,963	2,962,944
Infrastructure		
Community amenities	6,661,544	6,673,127
Excavation work		
Community amenities	25,750,369	26,914,614
Resource recovery facility		
Resource recovery facility	4,560,626	5,088,863
Rehabilitation asset		
Community amenities	4,906,694	5,451,885
TOTAL ASSETS	96,418,559	92,163,739

Notes to and forming part of the Financial Statements – continued

26. Fees and Charges Classified by Type and Local Government Program

	ACTUAL 2018/2019	ACTUAL 2017/2018	ACTUAL 2016/2017
General Purpose Funding	57,150,535	65,215,375	53,269,747
Total Fees and charges	57,150,535	65,215,375	53,269,747

27. Financial Activity Information and Member Charges

BUDGET	Processable Tonnes	Non- processable Tonnes	Total Tonnes	Rate* \$	Revenue \$
<u>Waste</u>					
Town of Cambridge	5,900	50	5,950	204.11	1,214,462
City of Joondalup	40,331	7,644	47,975	204.05	9,789,432
City of Perth	13,500	3	13,503	204.06	2,755,488
City of Stirling	40,722	20,424	61,146	204.08	12,478,408
Town of Victoria Park	12,000	500	12,500	204.14	2,551,705
City of Vincent	12,000	1,600	13,600	204.17	2,776,707
City of Wanneroo	59,000	5,551	64,551	204.03	13,170,583
<u>Residue</u>					
BioVision	-	48,700	48,700	205.00	9,983,500
Closing balance	183,453	84,472	267,925		54,720,285

ACTUAL	Processable Tonnes	Non- processable Tonnes	Total Tonnes	Rate* \$	Revenue \$
<u>Waste</u>					
Town of Cambridge	5,598	44	5,642	204.05	1,151,091
City of Joondalup	43,238	786	44,024	203.98	8,979,963
City of Perth	13,234	5	13,239	204.05	2,701,399
City of Stirling	40,348	13,474	53,822	203.92	10,975,654
Town of Victoria Park	11,553	56	11,609	204.07	2,368,936
City of Vincent	11,349	1,403	12,752	204.11	2,602,972
City of Wanneroo	56,551	6,807	63,358	204.06	12,929,071
<u>Residue</u>					
BioVision	-	51,419	51,419	204.06	10,492,703
Closing balance	181,871	73,994	255,865		52,201,789

*Average tonnage rates may vary as a result of certain waste types being charged at the approved non-standard rates for that waste category.

Notes to and forming part of the Financial Statements – continued

27. Financial Activity Information and Member Charges – continued

	ACTUAL 2018/2019	ACTUAL 2017/2018	ACTUAL 2016/2017
Make up of surplus funding			
Cash	31,148,215	31,407,353	30,499,928
Receivables	3,930,298	4,555,598	3,145,629
Inventories	12,967	15,120	15,733
	35,091,480	35,978,071	33,661,290
Less			
Reserves – cash restricted	(21,953,499)	(20,706,993)	(22,739,391)
Sundry creditors and GST	(6,348,428)	(4,030,945)	(6,319,988)
Provisions	-	(1,263,697)	-
	(28,301,927)	(26,001,635)	(29,059,379)
	6,789,553	9,976,436	4,601,911

28. Councillors' Remuneration

The following fees, expenses and allowances have been paid to council members and the Chairman:

Meeting fees	127,470	128,750	124,913
Chairman's and Deputy Chairman's allowance	24,463	24,463	24,463
Conference expenses	26,746	119,000	13,968
Members' allowances	11,907	15,000	11,755
	190,586	287,213	175,099

29. Employee Numbers

The number of full-time equivalent employees at year end was:

	ACTUAL 2018/2019	ACTUAL 2017/2018
	41.1	40.2

Notes to and forming part of the Financial Statements – continued

30. Financial Risk Management

The MRC's activities expose it to a variety of financial risks, including, but not limited to, price risk, credit risk, liquidity risk and interest rate risk. The MRC's overall risk management focuses on the unpredictability of financial markets and seeks to minimise the effect of potentially adverse events on the financial performance of the MRC.

The MRC does not engage in transactions in foreign currencies and is therefore not subject to foreign currency risk. Financial risk management is carried out under policies approved by the Council.

The MRC held the following financial instruments at year end:

	Carrying value		Fair value	
	2018/2019 \$	2017/2018 \$	2018/2019 \$	2017/2018 \$
Financial assets				
Cash and equivalents	298,392	1,942,065	298,392	1,942,065
Other financial assets	31,849,823	28,557,863	31,849,823	28,557,863
Receivables	3,930,347	3,145,629	3,930,347	3,145,629
	36,078,562	33,645,557	36,078,562	33,645,557
Financial liabilities				
Payables	6,348,428	6,319,988	6,348,428	6,319,988
Borrowings	855,078	973,026	769,388	855,369
	7,203,506	7,293,014	7,117,816	7,175,357

For cash and equivalents, receivables, payables, borrowings and held-to-maturity investments, carrying values are deemed to approximate fair value.

30(a) Cash and cash equivalents

The MRC's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

A monthly report is provided to Council summarising the cash and investment portfolio.

Cash and investments are subject to interest rate risk and credit risk. The MRC has entered into rolling short term cash investments to partially mitigate the effects of interest rate risk. The MRC has a significant concentration of credit risk, given that its cash investments are all held with one counterparty, however the institution has a sound credit rating which is considered to sufficiently ameliorate any potential credit risk.

A 1% fluctuation in annualised interest rates is estimated at approximately \$2,984.

30(b) Receivables

The MRC's material receivables comprise of member council user fees and charges. These receivables are subject to a level of credit risk, however, given the counterparties, this is considered negligible. Significant exposures to individual counterparties are monitored on an ongoing basis.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

Notes to and forming part of the Financial Statements – continued

30. Financial Risk Management – continued

The ageing profile of the MRC's receivables at year end was:

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
Receivables within credit terms	3,707,001	3,122,791
Receivables overdue	91,165	22,838
	3,798,166	3,145,629
	%	%
Receivables within credit terms	98	100
Receivables overdue	2	-
	100	100

30(c) Payables and borrowings

Payables and borrowings are both subject to liquidity risk. In addition, one of the long-term borrowing facilities is subject to interest rate risk.

The MRC manages its liquidity risks by monitoring its cash flow requirements and liquidity levels on an ongoing basis and through maintaining an adequate cash buffer. In addition, the MRC has access to an overdraft facility to cover any short-term liquidity issues. Interest rate risk is managed through the negotiation of long term facilities and fixing interest rates where it is considered advantageous to do so.

The table below sets out the maturity profile of the MRC's payables and borrowings.

	Due within 1 year \$	Due between 1 and 5 years \$	Due after 5 years \$	Total contractual cash flow \$	Carrying value \$
30 June 2019					
Payables	6,348,428	-	-	6,348,428	6,348,428
Borrowings	127,163	727,915	-	855,078	855,078
	6,475,591	727,915	-	7,203,506	7,203,506
<i>Weighted average effective interest rate on borrowings</i>	6.12%				
30 June 2018					
Payables	6,319,988	-	-	6,319,988	6,319,988
Borrowings	117,948	639,862	215,216	973,026	973,026
	6,437,936	639,862	215,216	7,293,014	7,293,014
<i>Weighted average effective interest rate on borrowings</i>	5.95%				

Notes to and forming part of the Financial Statements – continued

31. Events after the Reporting Period

There have been no material events after the reporting period which would affect the financial report of the MRC for the year ended 30 June 2019 or which would require separate disclosure.

32. Commitments for Capital and Leasing Expenditure

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
Contracted capital equipment purchases and lease expenditure		
Payable not later than one year	4,875	1,840
Payable between one and five years	6,500	-

33. Contingent Liabilities

As at 30 June 2019, the MRC had no contingent liabilities.

34. Grants And Subsidies

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
By Nature and Type:		
Operating Grants and Subsidies	85,450	8,000
By Program:		
Community Amenities	85,450	8,000

35. Related Party Disclosures

Key Management Personnel (KMP)

The total remuneration of KMP of the Council during the year is given below:

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
Short-term employee benefits	318,064	327,825
Post-employment benefits	36,380	18,685
Other long-term benefits	8,039	7,175
Termination benefits	-	-
	362,483	353,685

Notes to and forming part of the Financial Statements – continued

35. Related Party Disclosures – continued

Short-term employee benefits

These amounts include all salary, paid leave, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found at Note 28.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Council's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Related Parties

The Council's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Entities subject to significant influence by the Council

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The following transactions occurred with related parties:

	ACTUAL 2018/2019 \$	ACTUAL 2017/2018 \$
Associated companies/individuals:		
Sale of goods and services	46,275,946	42,872,659
Purchase of goods and services	982,367	926,899
Amounts outstanding from related parties:		
Trade and other receivables	2,563,614	2,261,317
Amounts payable to related parties:		
Trade and other receivables	258	27,214

Notes to and forming part of the Financial Statements – continued

36. Initial Application of Australian Accounting Standards

During the current year, the Council adopted all of the new and revised Australian Accounting Standards and interpretations which were complied, became mandatory and which were applicable to its operations.

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 Financial Instruments.

AASB 9 Financial Instruments

AASB 9 Financial Instruments replaces AASB 139 Financial Instruments: Recognition and Measurement for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments; classification and measurement; impairment; and hedge accounting.

The Council applied AASB 9 prospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies but no adjustments to the amounts recognised in the financial statements. In accordance with AASB 9.7.2.15, the Council has not restated the comparative information which continues to be reported under AASB 139. There were no differences arising from adoption to be recognised directly in accumulated surplus/(deficit).

(a) Classification and measurement

Under AASB 9, financial assets are subsequently measured at amortised costs, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria; the Council's business model for managing assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Council's business model was made as of the date of initial application; 1 July 2018.

The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances at the initial recognition of the assets.

The classification and measurement requirements of AASB 9 did not have any impact on the Council. The following are the changes in classification of the Council's financial assets: Trade receivables and loan advances (i.e other debtors) classified as loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at amortised cost beginning 1 July 2018.

In summary, upon adoption of AASB 9, the Council had the following required (or elected) reclassifications as at 1 July 2018:

	AASB 139 Value \$	AASB 9 category amortised cost \$	Fair value through OCI \$	Fair value through P/L \$
AASB 139 category				
Loans and receivables				
Trade receivables	3,145,629	3,145,629	-	-
Cash and cash equivalents				
Term deposits	28,557,863	28,557,863	-	-

(b) Impairment

The adoption of AASB 9 has fundamentally changed the Council's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward looking expected credit loss (ECL) approach. AASB 9 requires Council to recognise an allowance for ECLs for all financial assets not held at fair value through P/L. Upon adoption of AASB 9, there was no additional impairment on the Council's trade receivables of \$3,145,629 as at 1 July 2018.

Notes to and forming part of the Financial Statements – continued

37. New Accounting Standards and Interpretations for Application in Future Years

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Council.

This note explains management's assessment of the new and amended pronouncements that are relevant to the Council, the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities. These standards are applicable in future reporting periods and have not been adopted.

(a) Revenue from Contracts to Customers

The Council adopted AASB 15 Revenue from Contracts to Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions of AASB 15, the Council adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. No adjustments are expected to be made to the amounts recognised in the Statement of Financial Position at the date of initial application (1 July 2019).

(b) Leases

The Council adopted the AASB 16 retrospectively from 1 July 2019 which resulted in changes to accounting policies. In accordance with the transition provision of AASB 16, the Council has applied this standard to its leases retrospectively, with the cumulative effect of initially applying AASB 16 recognised on 1 July 2019. In applying the AASB 16 under the specific transitions chosen, the Council will not restate comparatives for prior reporting periods.

On adoption of AASB 16, the Council will recognise lease liabilities in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. These lease liabilities will be measured at present value of the remaining lease payments, discounted using the rate implicit in the lease on 1 July 2019.

The Council has made a preliminary impact assessment and has estimated that on 1 July 2019 the Council expects to recognise the right-to-use asset and lease liabilities of approximately \$7,172,500. Following the adjustment of this new standard, the Council's retained surplus is going to increase by approximately \$124,284.

On adoption of AASB 16, the Council will recognise a right-of-use asset in relation to a lease which had previously been classified as an 'operating lease' applying AASB 117. The right-of-use asset is to be measured as if AASB 16 had been applied since its commencement date by the carrying amount but discounted using the rate implicit in the lease as at 1 July 2019.

On adoption of AASB 16 Leases (issued February 2016), for leases which had been previously been classified as an 'operating lease' when applying AASB 117, the Council is not required to make any adjustments on transitions for leases for which the underlying asset is of low value. Assets for which fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

(c) Income for Not-for Profit Entities

The Council will adopt AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions of AASB 1058, the Council will adopt the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised as 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019, no changes will occur to the financial statement line items by application of AASB 1058 compared to AASB 1004 Contributions before the change as the most significant impact of the adoption of this new Standard is on prepaid rates. The Council is not a rating Council.

Notes to and forming part of the Financial Statements – continued

37. New Accounting Standards and Interpretations for Application in Future Years – continued

Assets that were required for consideration, that were significantly less than fair value principally to enable the Council to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be measured at fair value.

(d) Impact of changes to Retained Surplus

The impact on the Council of the changes as at 1 July 2019 is as follows:

	Note	Adjustments \$	2019 \$
Retained Surplus – 30 June 2019			13,352,712
Adjustment to retained surplus from adoption of AASB 15	37 (a)	-	-
Adjustment to retained surplus from adoption of AASB 16	37 (b)	124,284	124,284
Adjustment to retained surplus from adoption of AASB 1058	37 (c)	-	-
Retained Surplus – 1 July 2019		124,284	13,476,996





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