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APPENDICES

Ordinary Council Meeting –

27 January 2022

Financial Statements for the period ended 30 November 2021

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APPENDIX 1

Item
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MANAGEMENT FINANCIAL STATEMENTS

**FOR THE MONTH ENDED
30 November 2021**

Mindarie Regional Council
INCOME STATEMENT BY NATURE AND TYPE
For the month ended 30 November 2021

Description	Adopted Budget	YTD Budget	YTD Actual	\$ Variance	% Variance	Note
Revenue from Ordinary Activities						
Member User Charges						
User Charges - City of Perth	2,769,000	1,158,998	994,306			
User Charges - City of Wanneroo	10,255,950	4,442,825	4,085,150			
User Charges - City of Joondalup	6,980,010	2,940,556	2,532,047			
User Charges - City of Stirling	9,798,000	4,223,578	3,771,894			
User Charges - Town of Cambridge	1,262,025	528,236	459,297			
User Charges - City of Vincent	1,650,750	721,567	783,665			
User Charges - Town of Victoria Park	2,609,250	1,092,133	958,857			
User Charges - RRF Residues	12,077,100	4,984,200	2,111,192			
	47,402,085	20,092,093	15,696,408	(4,395,685)	(21.88%)	
Non Member User Charges						
User Charges - Casual Tipping Fees	3,123,885	1,268,805	2,483,352	1,214,547	95.72%	
	3,123,885	1,268,805	2,483,352	1,214,547	95.72%	
Total User Charges	50,525,970	21,360,898	18,179,760	(3,181,138)	(14.89%)	1
Other Charges						
Service Charges						
Sale of Recyclable Materials	-	-	-	-		
Gas Power Generation Sales	1,130,000	38,657	38,657	-	0.00%	
Contributions, Reimbursements & Donations	1,500	-	-	-		
Interest Earnings	139,812	29,346	32,674	3,328	11.34%	
Reimbursement of Administration Expenses	4,216,336	1,756,805	1,756,808	3	0.00%	
Reimbursement of RRF Payout	-	-	85,000,000	85,000,000		
Other Revenue	555,370	251,289	480,733	229,444	91.31%	
Total Other Charges	6,043,018	2,076,097	87,308,871	85,232,775	4105.43%	
Total Revenue from Ordinary Activities	56,568,988	23,436,995	105,488,631	82,051,637	350.09%	
Expenses from Ordinary Activities						
Employee Costs	4,090,266	1,551,546	1,554,538	(2,992)	(0.19%)	
Materials and Contracts						
Consultants and Contract Labour	369,080	97,450	97,449	1	0.00%	
Communications and Public Consultation	17,000	6,438	6,401	37	0.58%	
Landfill Expenses	1,530,770	471,652	468,151	3,501	0.74%	
Office Expenses	229,779	68,779	73,382	(4,603)	(6.69%)	
Information System Expenses	262,665	68,817	56,882	11,935	17.34%	
Building Maintenance	165,600	15,500	17,060	(1,560)	(10.06%)	
Plant and Equipment Operating & Hire	835,640	332,198	403,077	(70,879)	(21.34%)	
RRF Other Operating Expenses	29,886,033	5,485,207	3,778,010	1,707,197	31.12%	2
RRF ECMS	987,448	-	3,134,348	(3,134,348)		3
Utilities	308,350	121,750	132,256	(10,506)	(8.63%)	
Depreciation	2,151,238	878,788	1,240,912	(362,124)	(41.21%)	4
Depreciation - Right of Use Asset	689,476	283,046	252,833	30,213	10.67%	
Depreciation - RRF Service Concession Asset	-	-	640,738	(640,738)		5
Finance Costs (leases)	337,120	140,465	139,514	951	0.68%	
Finance Costs (service concession)	-	-	544,785	(544,785)		5
Insurances	233,745	95,848	100,280	(4,432)	(4.62%)	
DEP Landfill Levy	8,828,920	3,776,361	5,512,423	(1,736,062)	(45.97%)	6
Land Lease/Rental	-	-	-	-		
Members Costs	250,413	2,170	2,170	-	0.00%	
Administration Expenses	636,500	66,508	68,131	(1,623)	(2.44%)	
Resource Recovery Facility Payout	-	-	85,225,441	(85,225,441)		7
Amortisation for Cell Development	2,127,710	910,079	1,328,460	(418,381)	(45.97%)	8
Amortisation for Decommissioning Asset	1,097,917	457,463	457,465	(2)	(0.00%)	
Capping Accretion Expense	237,079	98,780	98,780	-	0.00%	
Post Closure Accretion Expense	866,887	361,200	361,200	-	0.00%	
RRF Amortisation	462,791	38,565	585,405	(546,840)	(1417.97%)	9
Total Expenses	56,602,427	15,328,610	106,280,091	(90,951,480)	(593.34%)	
Profit on Sale of Assets	173,789	-	-	-		
Loss on Sale of Assets	31,219	-	-	-		
Revaluation of Assets	-	-	-	-		
	142,570	-	-	-		
Changes in Net Assets Resulting from Operations	109,131	8,108,385	(791,460)	(8,899,845)	(109.76%)	

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	<p>Total user charges are \$3.181m below budget. Members being \$4.396m below, abated by non-members \$1.215m in excess of budget. The decrease against budget for members, year to date is due to the reduction of gate fee implemented in September, and the closure of the RRF site, this will be addressed at Mid-Year budget.</p> <p>Member Councils delivered more processable tonnes (5,472t) and less non processable tonnes (2,001t) against phased budget year to date.</p> <p>Minimal RRF residues were delivered in month as the site is no longer operational and the Empty Clean Make Safe (ECMS) contract comes to an end.</p>
2	RRF Other Operating Expenses	RRF other operating expenses are \$1.71m below budget as the RRF has ceased deliveries.
3	RRF ECMS	RRF ECMS year to date payment of \$3.1m, this was part of a 3 month contract and will be addressed at Mid-Year budget.
4	Depreciation	Depreciation is \$362k above budget due to the delay in disposing of a compactor, skid steer loader and other plant budgeted for disposal that will no longer be disposed of in this financial year. This will be adjusted in mid-year budget.
5	Depreciation and Finance Costs - RRF Service Concession Asset	The variances of \$641k and \$545k relate to depreciation and finance costs pertaining to the Accounting Standard AASB1059 Service Concession Asset arrangements, relating to RRFA.
6	DEP Landfill Levy	DWER landfill levy is \$1.7m above budget due to 26,957 tonnes more levied waste being delivered against budget. The closure of the RRF has contributed to the increase of tonnages being landfilled.
7	Exit Deed RRFA	The RRFA exit deed completion of \$85.2m occurred within the month of August following a Special Council Meeting on 19 August 2021.
8	Amortisation for Cell Development	Amortisation for cell development is \$418k above budget which is tonnage driven.
9	RRF Amortisation	RRF amortisation is \$547k above budget due to the acceleration of amortisation/depreciation due to the closure of the Resource Recovery Facility as at 31 August 2021.

Mindarie Regional Council
INCOME STATEMENT BY DEPARTMENT
For the month ended 30 November 2021

Description	Adopted Budget	YTD Budget	YTD Actual	\$ Variance	% Variance
Revenues from Ordinary Activities					
Operating Revenues					
General Purpose Funding	56,568,988	23,436,995	105,488,632	82,051,637	350.09%
Community Amenities	-	-	-	-	
Resource Recovery Facility	-	-	-	-	
	56,568,988	23,436,995	105,488,632	82,051,637	350.09%
Profit on Disposal of Assets					
Governance	48,974	-	-	-	
Community Amenities	124,815	-	-	-	
Resource Recovery Facility	-	-	-	-	
	173,789	-	-	-	
Total Revenue	56,742,777	23,436,995	105,488,632	82,051,637	350.09%
Expenses from Ordinary Activities					
Operating Expenditure					
Governance	4,545,439	1,421,392	2,050,022	(628,630)	(44.23%)
Community Amenities	20,139,298	8,146,321	10,405,966	(2,259,645)	(27.74%)
Resource Recovery Facility	31,580,570	5,620,432	93,139,803	(87,519,371)	(1557.16%)
	56,265,307	15,188,145	105,595,792	(90,407,647)	(595.25%)
Loss on Sale of Assets					
Governance	-	-	-	-	
Community Amenities	31,219	-	-	-	
Resource Recovery Facility	-	-	-	-	
	31,219	-	-	-	
Cost of Borrowings					
Governance	337,120	140,465	684,300	(543,835)	(387.17%)
Community Amenities	-	-	-	-	
Resource Recovery Facility	-	-	-	-	
	337,120	140,465	684,300	(543,835)	(387.17%)
Total Expenditure	56,633,646	15,328,610	106,280,091	(90,951,481)	(593.34%)
Revaluation of Assets	-	-	-	-	
Changes in Net Assets Resulting from Operations	109,131	8,108,385	(791,460)	(8,899,845)	(109.76%)
	This Report		(791,460)		
	Nature&Type		(791,460)		
	Variance		0		

Mindarie Regional Council
Balance Sheet
For the month ended 30 November 2021

Description	ACTUAL 2021/2022	Movement	ACTUAL 2020/2021
CURRENT ASSETS			
Cash and cash equivalents	38,636,324	352,046	38,284,278
Debtors and other receivables	3,627,570	(598,375)	4,225,945
Inventories	(42,060)	(57,726)	15,666
Other Current Assets	126,175	(241,400)	367,575
TOTAL CURRENT ASSETS	42,348,008	(545,455)	42,893,463
NON-CURRENT ASSETS			
Property, plant and equipment	11,415,454	(972,158)	12,387,611
RRF Land Service Concession Asset	2,192,957	-	2,192,957
RRF Service Concession Asset	33,959,470	(640,738)	34,600,207
Work in progress - property, plant and equipment	39,021	13,757	25,264
Right of Use Asset	6,422,256	(252,833)	6,675,089
Infrastructure	6,450,918	(210,416)	6,661,334
Work in progress - Infrastructure	6,970	6,970	-
Excavation work	18,436,011	(1,328,460)	19,764,471
Resource recovery facility	0	(585,405)	585,405
Rehabilitation asset	7,243,345	(457,465)	7,700,810
Work in progress - Rehabilitation	8,139	8,139	-
TOTAL NON-CURRENT ASSETS	86,174,540	(4,418,609)	90,593,148
TOTAL ASSETS	128,522,548	(4,964,064)	133,486,611
CURRENT LIABILITIES			
Trade and other payables	4,155,048	(3,298,392)	7,453,440
Provisions	697,165	(47,394)	744,559
Right of Use Asset (leases)	302,332	(200,486)	502,818
Service Concession Asset (leases)	6,145,463	-	6,145,463
TOTAL CURRENT LIABILITIES	11,300,008	(3,546,272)	14,846,279
NON CURRENT LIABILITIES			
Provisions for Leave	99,450	29,954	69,496
Decommission Provision for Capping	22,625,723	459,980	22,165,743
Right of Use Asset (leases)	6,456,778	-	6,456,778
RRF Service Concession Asset	65,299,563	(1,116,266)	66,415,830
TOTAL NON CURRENT LIABILITIES	94,481,514	(626,332)	95,107,847
TOTAL LIABILITIES	105,781,522	(4,172,604)	109,954,126
NET ASSETS	22,741,026	(791,460)	23,532,485
EQUITY			
Retained Surplus	(23,950,302)	(16,716)	(23,933,586)
Reserves (Cash Back)	18,980,008	(774,743)	19,754,751
Reserves (Non Cash Back)	23,625,594	-	23,625,594
Council Contribution	4,085,726	-	4,085,726
TOTAL EQUITY	22,741,026	(791,460)	23,532,485

Mindarie Regional Council
STATEMENT OF RESERVES
For the month ended 30 November 2021

Description	ACTUAL 2020/2021
Opening Balance - 1 July 2021	
Site Rehabilitation	15,138,197
Capital Expenditure	2,977,954
RRF Maintenance Funding	1,147,524
Carbon Abatement	491,076
	19,754,751
Interest on Investments	
Site Rehabilitation	-
Capital Expenditure	-
RRF Maintenance Funding	-
Carbon Abatement	-
	-
Transfer from Operating Surplus	
Site Rehabilitation	459,985
Capital Expenditure	-
RRF Maintenance Funding	(1,147,524)
Carbon Abatement	-
	(687,539)
Total Transfer from Operations	(687,539)
Transfer from Balance Sheet Provisions	
Site Rehabilitation	-
	-
Transfer to Operating Surplus	
Site Rehabilitation	-
Capital Expenditure	87,204
RRF Maintenance Funding	-
Carbon Abatement	-
	87,204
Closing Balance	
Site Rehabilitation	15,598,182
Capital Expenditure	2,890,750
RRF Maintenance Funding	-
Carbon Abatement	491,076
	18,980,008

Mindarie Regional Council
STATEMENT OF INVESTING ACTIVITIES
For the month ended 30 November 2021

Description	Adopted Budget	YTD Actual	% to Adopted Budget
PLANT, VEHICLES AND MACHINERIES			
Plant and Vehicles			
Replacement of Tractor and Dinosaur Water Cart (Plant76)	265,000	-	
Replacement of Hino Bin Truck (Plant83)	330,000	-	
Replacement of Lighting Tower (Plant114)	50,000	-	
Replacement of VW Amarok (Plant128)	54,000	58,338	108.03%
Replacement of Ford Everest (Plant127)	49,000	-	
Replacement of CAT SSL (Plant130)	94,000	-	
Replacement of Holden Colorado (Plant129)	47,000	-	
Replacement of Toyota Hi-lux (Plant123)	35,000	-	
Replacement of Holden Colorado (Plant122)	35,000	-	
Replacement of Ford Ranger (Plant113)	35,000	-	
Replacement of Isuzu Fire Truck (Plant119)	100,000	-	
	1,094,000	58,338	5.33%
Machinery and Equipment			
Hook Lift Bins	37,000	-	
	37,000	-	
TOTAL PLANT, VEHICLES AND MACHINERIES	1,131,000	58,338	5.16%
FURNITURE AND EQUIPMENT			
Furniture and Fittings			
Replacement of Airconditioning Units	10,000	-	
	10,000	-	0.00%
TOTAL FURNITURE AND EQUIPMENT	10,000	-	
COMPUTING EQUIPMENT			
Computing Equipment			
Network Security Changes	20,000	-	
Replacement of 5x Laptops	11,000	3,878	35.26%
Replacement of RRF Server	25,000	-	
Replacement of UPS	150,000	-	
brought forward items from 2020/2021			
Microsoft Dynamics Navision upgrade	47,000	1,925	4.10%
	253,000	5,803	2.29%
TOTAL COMPUTING EQUIPMENT	253,000	5,803	2.29%
LAND AND BUILDINGS			
Building			
Transfer Station improvement works	350,000	2,625	0.75%
	350,000	2,625	0.75%
TOTAL LAND AND BUILDINGS	350,000	2,625	0.75%
INFRASTRUCTURE			
Operations			
Replacement of Compressor	80,800	-	
Telemetry / Automation	30,000	6,970	23.23%
Gas Well Installations	31,000	-	
Replacement of Airwell pumps (transfer pump)	10,000	-	
	151,800	6,970	4.59%
Landfill Infrastructure Phase 3			
Cell Development	50,000	187	0.37%
Stage2, Phase2 capping work	3,344,825	7,952	0.24%
	3,394,825	8,139	0.24%
TOTAL INFRASTRUCTURE	3,546,625	15,109	0.43%

Financial Statements for the period ended 31 December 2021

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APPENDIX 2

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MANAGEMENT FINANCIAL STATEMENTS

**FOR THE MONTH ENDED
31 December 2021**

Mindarie Regional Council
INCOME STATEMENT BY NATURE AND TYPE
For the month ended 31 December 2021

Description	Adopted Budget	YTD Budget	YTD Actual	\$ Variance	% Variance	Note
Revenue from Ordinary Activities						
Member User Charges						
User Charges - City of Perth	2,769,000	1,410,415	1,190,345			
User Charges - City of Wanneroo	10,255,950	5,344,078	4,879,687			
User Charges - City of Joondalup	6,980,010	3,570,529	3,039,721			
User Charges - City of Stirling	9,798,000	5,088,754	4,491,645			
User Charges - Town of Cambridge	1,262,025	642,824	552,777			
User Charges - City of Vincent	1,650,750	865,336	868,238			
User Charges - Town of Victoria Park	2,609,250	1,329,045	1,130,215			
User Charges - RRF Residues	12,077,100	6,114,174	2,111,192			
	47,402,085	24,365,155	18,263,819	(6,101,336)	(25.04%)	
Non Member User Charges						
User Charges - Casual Tipping Fees	3,123,885	1,533,208	2,966,310	1,433,102	93.47%	
	3,123,885	1,533,208	2,966,310	1,433,102	93.47%	
Total User Charges	50,525,970	25,898,363	21,230,129	(4,668,234)	(18.03%)	1
Other Charges						
Service Charges						
Sale of Recyclable Materials	-	-	-	-		
Gas Power Generation Sales	1,130,000	38,657	38,657	-	0.00%	
Contributions, Reimbursements & Donations	1,500	-	-	-		
Interest Earnings	139,812	40,344	40,344	-	0.00%	
Reimbursement of Administration Expenses	4,216,336	2,108,166	2,108,169	3	0.00%	
Reimbursement of RRF Payout	-	-	85,000,000	85,000,000		7
Other Revenue	555,370	259,449	489,138	229,689	88.53%	
Total Other Charges	6,043,018	2,446,616	87,676,308	85,229,692	3483.57%	
Total Revenue from Ordinary Activities	56,568,988	28,344,979	108,906,437	80,561,458	284.22%	
Expenses from Ordinary Activities						
Employee Costs	4,090,266	1,999,653	2,008,936	(9,283)	(0.46%)	
Materials and Contracts						
Consultants and Contract Labour	369,080	98,950	106,549	(7,599)	(7.68%)	
Communications and Public Consultation	17,000	6,438	11,000	(4,562)	(70.87%)	
Landfill Expenses	1,530,770	545,956	525,993	19,963	3.66%	
Office Expenses	229,779	86,583	81,829	4,754	5.49%	
Information System Expenses	262,665	88,707	76,507	12,200	13.75%	
Building Maintenance	165,600	25,778	75,284	(49,506)	(192.05%)	
Plant and Equipment Operating & Hire	835,640	414,836	485,501	(70,665)	(17.03%)	
RRF Other Operating Expenses	29,886,033	5,485,207	3,778,010	1,707,197	31.12%	2
RRF ECMS	987,448	-	3,134,348	(3,134,348)		3
Utilities	308,350	159,750	159,722	28	0.02%	
Depreciation	2,151,238	1,059,210	1,744,909	(685,699)	(64.74%)	4
Depreciation - Right of Use Asset	689,476	339,656	303,400	36,256	10.67%	
Depreciation - RRF Service Concession Asset	-	-	640,738	(640,738)		5
Finance Costs (leases)	337,120	168,558	167,417	1,141	0.68%	
Finance Costs (service concession)	-	-	544,785	(544,785)		5
Insurances	233,745	114,797	120,101	(5,304)	(4.62%)	
DEP Landfill Levy	8,828,920	4,555,145	6,689,202	(2,134,057)	(46.85%)	6
Land Lease/Rental	-	-	-	-		
Members Costs	250,413	83,393	80,201	3,192	3.83%	
Administration Expenses	636,500	70,159	70,160	(1)	(0.00%)	
Resource Recovery Facility Payout	-	-	85,225,441	(85,225,441)		7
Amortisation for Cell Development	2,127,710	1,097,761	1,612,056	(514,295)	(46.85%)	8
Amortisation for Decommissioning Asset	1,097,917	548,956	548,958	(2)	(0.00%)	
Capping Accretion Expense	237,079	118,537	118,536	1	0.00%	
Post Closure Accretion Expense	866,887	433,441	433,440	1	0.00%	
RRF Amortisation	462,791	462,791	585,405	(122,614)	(26.49%)	9
Total Expenses	56,602,427	17,964,262	109,328,428	(91,364,166)	(508.59%)	
Profit on Sale of Assets	173,789	25,451	9,846	(15,605)	(61.31%)	
Loss on Sale of Assets	31,219	-	-	-		
Revaluation of Assets	-	-	-	-		
	142,570	25,451	9,846	(15,605)	(61.31%)	
Changes in Net Assets Resulting from Operations	109,131	10,406,168	(412,145)	(10,818,313)	(103.96%)	

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	<p>Total user charges are \$4,668m below budget. Members being \$6,101m below, abated by non-members \$1,433m in excess of budget. The decrease relates to gate fee reduction and closure of the RRF Facility, and is abated by the increased tonnes received from Trade Waste.. which will be addressed at mid year budget.</p> <p>Member Councils delivered more processable tonnes (6,186t) and less non processable tonnes (1,678t) against phased budget year to date.</p> <p>RRF residues have delivered less than anticipated (12,767t) due to closure of the facility.</p>
2	RRF Other Operating Expenses	RRF other operating expenses are \$1.71m below budget as the RRF has ceased deliveries.
3	RRF ECMS	RRF ECMS year to date payment of \$3.1m, relates to the 3 month contract to empty, clean and make safe the RRF and will be addressed at Mid-Year budget.
4	Depreciation	Depreciation is \$686k above budget due to the delay in disposing of a compactor, skid steer loader and other plants budgeted for disposal will no longer be disposed this financial year and the addition of the RRF asset with its associated depreciation expenses. This will be adjusted in mid-year budget.
5	Depreciation and Finance Costs - RRF Service Concession Asset	The variances of \$641k and \$545k relate to depreciation and finance costs pertaining to the Accounting Standard AASB1059 Service Concession Asset arrangements, relating to RRFA.
6	DEP Landfill Levy	DWER landfill levy is \$2.1m above budget due to 33,138 tonnes more levied waste being delivered against budget. The closure of the RRF has contributed to the increase of tonnages being landfilled.
7	Exit Deed RRFA	The RRFA exit deed completion of \$85.2m occurred within the month of August following a Special Council Meeting on 19 August 2021.
8	Amortisation for Cell Development	Amortisation for cell development is \$514k above budget which is tonnage driven.
9	RRF Amortisation	RRF amortisation is \$122k above budget due to the acceleration of amortisation/depreciation due to the closure of the Resource Recovery Facility as at 31 August 2021.

Mindarie Regional Council
INCOME STATEMENT BY DEPARTMENT
For the month ended 31 December 2021

Description	Adopted Budget	YTD Budget	YTD Actual	\$ Variance	% Variance
Revenues from Ordinary Activities					
Operating Revenues					
General Purpose Funding	56,568,988	28,344,979	108,906,438	80,561,459	284.22%
Community Amenities	-	-	-	-	
Resource Recovery Facility	-	-	-	-	
	56,568,988	28,344,979	108,906,438	80,561,459	284.22%
Profit on Disposal of Assets					
Governance	48,974	25,451	9,846	(15,605)	(61.31%)
Community Amenities	124,815	-	-	-	
Resource Recovery Facility	-	-	-	-	
	173,789	25,451	9,846	(15,605)	
Total Revenue	56,742,777	28,370,430	108,916,284	80,545,854	283.91%
Expenses from Ordinary Activities					
Operating Expenditure					
Governance	4,545,439	1,853,182	2,457,461	(604,279)	(32.61%)
Community Amenities	20,139,298	9,878,645	12,624,091	(2,745,446)	(27.79%)
Resource Recovery Facility	31,580,570	6,063,877	93,534,674	(87,470,797)	(1442.49%)
	56,265,307	17,795,704	108,616,225	(90,820,521)	(510.35%)
Loss on Sale of Assets					
Governance	-	-	-	-	
Community Amenities	31,219	-	-	-	
Resource Recovery Facility	-	-	-	-	
	31,219	-	-	-	
Cost of Borrowings					
Governance	337,120	168,558	712,203	(543,645)	(322.53%)
Community Amenities	-	-	-	-	
Resource Recovery Facility	-	-	-	-	
	337,120	168,558	712,203	(543,645)	(322.53%)
Total Expenditure	56,633,646	17,964,262	109,328,428	(91,364,166)	(508.59%)
Revaluation of Assets	-	-	-	-	
Changes in Net Assets Resulting from Operations	109,131	10,406,168	(412,144)	(10,818,312)	(103.96%)

Mindarie Regional Council
Balance Sheet
For the month ended 31 December 2021

Description	ACTUAL 2021/2022	Movement	ACTUAL 2020/2021
CURRENT ASSETS			
Cash and cash equivalents	39,289,694	1,005,417	38,284,278
Debtors and other receivables	4,332,713	106,769	4,225,945
Inventories	(43,032)	(58,698)	15,666
Other Current Assets	130,331	(237,244)	367,575
TOTAL CURRENT ASSETS	43,709,707	816,244	42,893,463
NON-CURRENT ASSETS			
Property, plant and equipment	10,936,688	(1,450,923)	12,387,611
RRF Land Service Concession Asset	2,192,957	-	2,192,957
RRF Service Concession Asset	33,959,470	(640,738)	34,600,207
Work in progress - property, plant and equipment	89,234	63,970	25,264
Right of Use Asset	6,371,689	(303,400)	6,675,089
Infrastructure	6,408,835	(252,499)	6,661,334
Work in progress - Infrastructure	6,970	6,970	-
Excavation work	18,152,415	(1,612,056)	19,764,471
Resource recovery facility	0	(585,405)	585,405
Rehabilitation asset	7,151,852	(548,958)	7,700,810
Work in progress - Rehabilitation	8,139	8,139	-
TOTAL NON-CURRENT ASSETS	85,278,248	(5,314,900)	90,593,148
TOTAL ASSETS	128,987,955	(4,498,657)	133,486,611
CURRENT LIABILITIES			
Trade and other payables	4,193,138	(3,260,302)	7,453,440
Provisions	687,821	(56,738)	744,559
Right of Use Asset (leases)	262,235	(240,583)	502,818
Service Concession Asset (leases)	6,145,463	-	6,145,463
TOTAL CURRENT LIABILITIES	11,288,657	(3,557,622)	14,846,279
NON CURRENT LIABILITIES			
Provisions for Leave	104,896	35,400	69,496
Decommission Provision for Capping	22,717,719	551,976	22,165,743
Right of Use Asset (leases)	6,456,778	-	6,456,778
RRF Service Concession Asset	65,299,563	(1,116,266)	66,415,830
TOTAL NON CURRENT LIABILITIES	94,578,957	(528,890)	95,107,847
TOTAL LIABILITIES	105,867,613	(4,086,513)	109,954,126
NET ASSETS	23,120,341	(412,144)	23,532,485
EQUITY			
Retained Surplus	(23,662,984)	270,602	(23,933,586)
Reserves (Cash Back)	19,072,005	(682,746)	19,754,751
Reserves (Non Cash Back)	23,625,594	-	23,625,594
Council Contribution	4,085,726	-	4,085,726
TOTAL EQUITY	23,120,341	(412,144)	23,532,485

Mindarie Regional Council
STATEMENT OF RESERVES
For the month ended 31 December 2021

Description	ACTUAL 2020/2021
Opening Balance - 1 July 2021	
Site Rehabilitation	15,138,197
Capital Expenditure	2,977,954
RRF Maintenance Funding	1,147,524
Carbon Abatement	491,076
	<u>19,754,751</u>
Interest on Investments	
Site Rehabilitation	-
Capital Expenditure	-
RRF Maintenance Funding	-
Carbon Abatement	-
	-
Transfer from Operating Surplus	
Site Rehabilitation	551,982
Capital Expenditure	-
RRF Maintenance Funding	(1,147,524)
Carbon Abatement	-
	<u>(595,542)</u>
Total Transfer from Operations	<u>(595,542)</u>
Transfer from Balance Sheet Provisions	
Site Rehabilitation	-
	<u>-</u>
Transfer to Operating Surplus	
Site Rehabilitation	-
Capital Expenditure	87,204
RRF Maintenance Funding	-
Carbon Abatement	-
	<u>87,204</u>
Closing Balance	
Site Rehabilitation	15,690,179
Capital Expenditure	2,890,750
RRF Maintenance Funding	-
Carbon Abatement	491,076
	<u>19,072,005</u>

Mindarie Regional Council
STATEMENT OF INVESTING ACTIVITIES
For the month ended 31 December 2021

Description	Adopted Budget	YTD Actual	% to Adopted Budget
PLANT, VEHICLES AND MACHINERIES			
Plant and Vehicles			
Replacement of Tractor and Dinosaur Water Cart (Plant76)	265,000	-	
Replacement of Hino Bin Truck (Plant83)	330,000	-	
Replacement of Lighting Tower (Plant114)	50,000	-	
Replacement of VW Amarok (Plant128)	54,000	58,338	108.03%
Replacement of Ford Everest (Plant127)	49,000	-	
Replacement of CAT SSL (Plant130)	94,000	-	
Replacement of Holden Colorado (Plant129)	47,000	50,213	106.84%
Replacement of Toyota Hi-lux (Plant123)	35,000	-	
Replacement of Holden Colorado (Plant122)	35,000	-	
Replacement of Ford Ranger (Plant113)	35,000	-	
Replacement of Isuzu Fire Truck (Plant119)	100,000	-	
	1,094,000	108,551	9.92%
Machinery and Equipment			
Hook Lift Bins	37,000	-	
	37,000	-	
TOTAL PLANT, VEHICLES AND MACHINERIES	1,131,000	108,551	9.60%
FURNITURE AND EQUIPMENT			
Furniture and Fittings			
Replacement of Airconditioning Units	10,000	-	
	10,000	-	0.00%
TOTAL FURNITURE AND EQUIPMENT	10,000	-	
COMPUTING EQUIPMENT			
Computing Equipment			
Network Security Changes	20,000	-	
Replacement of 5x Laptops	11,000	3,878	35.26%
Replacement of RRF Server	25,000	-	
Replacement of UPS	150,000	-	
<i>brought forward items from 2020/2021</i>			
Microsoft Dynamics Navision upgrade	47,000	1,925	4.10%
	253,000	5,803	2.29%
TOTAL COMPUTING EQUIPMENT	253,000	5,803	2.29%
LAND AND BUILDINGS			
Building			
Transfer Station improvement works	350,000	2,625	0.75%
	350,000	2,625	0.75%
TOTAL LAND AND BUILDINGS	350,000	2,625	0.75%
INFRASTRUCTURE			
Operations			
Replacement of Compressor	80,800	-	
Telemetry / Automation	30,000	6,970	23.23%
Gas Well Installations	31,000	-	
Replacement of Airwell pumps (transfer pump)	10,000	-	
	151,800	6,970	4.59%
Landfill Infrastructure Phase 3			
Cell Development	50,000	187	0.37%
Stage2, Phase2 capping work	3,344,825	7,952	0.24%
	3,394,825	8,139	0.24%
TOTAL INFRASTRUCTURE	3,546,625	15,109	0.43%

Tonnage Report to 31 December 2021

Item 9.1	APPENDIX 3	Item 9.1
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Information relating to landfill, resource recovery & recycling tonnages year to date 2021/22

TONNAGE								
RRF Actual	Landfill Actual	Total Tonnage	Adopted Budget 2021/22	Variance YTD	Target % Year to Date	Note	Actual % Year to Date	Year to date Tonnage previous year

MEMBERS

Processable									
Cambridge	-	3,072	3,072	3,005	67	50.9%	1	102.2%	2,973
Joondalup	2,228	14,486	16,714	16,376	338	50.9%		102.1%	16,411
Perth	92	6,563	6,655	6,622	34	50.9%		100.5%	6,479
Stirling	3,475	18,770	22,246	21,393	853	50.9%		104.0%	21,434
Victoria Park	1,921	4,388	6,309	6,240	69	50.9%		101.1%	6,146
Vincent	1,568	2,520	4,088	3,438	650	50.9%		118.9%	5,278
Wanneroo	8,615	17,590	26,205	22,030	4,175	50.9%		119.0%	30,646
Sub Total Processable	17,899	67,390	85,289	79,103	6,186	50.9%		107.8%	89,368
Non-Processable									
Cambridge		13	13	13	0	62.4%	1	102.0%	11
Joondalup		268	268	387	(119)	62.4%		69.3%	294
Perth		1	1	-	1	62.4%		0.0%	1
Stirling		2,907	2,907	2,498	409	62.4%		116.4%	3,335
Victoria Park		-	-	-	-	62.4%		0.0%	-
Vincent		706	706	624	81	62.4%		113.0%	592
Wanneroo	65	943	1,008	3,060	(2,051)	62.4%		33.0%	713
Sub Total Non-Processable	65	4,838	4,903	6,582	(1,679)	62.4%		74.5%	4,946
Other									
Sita Biovision Residues		15,938	15,938	28,705	(12,767)	50.6%	1	55.5%	29,252
Wanneroo WRC		-	-	-	-	-		-	-
Sub Total Other	-	15,938	15,938	28,705	(12,767)			55.5%	29,252
SUB TOTAL MEMBERS	17,965	88,166	106,131	114,391	(8,260)	(7.22)		92.8%	123,566

CASUALS

Cash		6,540	6,540	5,522	1,019	49.1%	1	118.4%	6,175
Trade		1,774	1,774	1,620	154	49.1%	1	109.5%	1,346
Trade Waste Tender		8,989	8,989	-	8,989	-	1	0.0%	-
Sub Total Casuals	-	17,303	17,303	7,141	10,162	49.1%		242.3%	7,521
TOTAL	17,965	105,469	123,434	121,532	1,902				131,087

RECYCLING

Recycling centre sales									
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Notes 1* Based on 20/21 actual tonnages

Month: Dec-21

REVENUE				
Actual G/L \$	Adopted Budget 2021/22	Target % Year to Date	Note	Actual % Year to Date

\$ 550,622	640,111	50.9%	1	86.0%
\$ 2,991,533	3,488,065	50.9%		85.8%
\$ 1,190,126	1,410,415	50.9%		84.4%
\$ 3,990,756	4,556,726	50.9%		87.6%
\$ 1,130,215	1,329,045	50.9%		85.0%
\$ 745,535	732,331	50.9%		101.8%
\$ 4,696,004	4,692,343	50.9%		100.1%
\$ 15,294,791	\$ 16,849,036	50.9%		90.8%

\$ 2,155	2,712	62.4%	1	79.4%
\$ 48,188	82,464	62.4%		58.4%
\$ 218	-	62.4%		-
\$ 500,889	532,028	62.4%		94.1%
\$ -	-	62.4%		0.0%
\$ 122,703	133,007	62.4%		92.3%
\$ 183,683	651,734	62.4%		28.2%
\$ 857,836	\$ 1,401,946	62.4%		61.2%

\$ 2,111,192	6,114,172	41.3%	1	34.5%
\$ -	-	0.0%		-
\$ 2,111,192	\$ 6,114,172			34.5%
\$ 18,263,819	\$ 24,365,156			75.0%

\$ 1,351,041	1,185,469	49.1%	1	114.0%
\$ 378,178	347,738	49.1%	1	108.8%
\$ 1,237,091	-	0.0%	2	-
\$ 2,966,310	\$ 1,533,207	49.1%		193.5%
\$ 21,230,129	\$ 25,898,361			

\$ -	-	0.0%		0.0%
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Waste to Landfill Tonnages Report for the period to 31 December 2021

Members

The Member Councils' processable waste for the year to date is 6,186 tonnes above budget, mainly City of Wanneroo delivering more than anticipated to date (4,175t).

The non processable waste for the year to date is 1,678 tonnes below budget, primarily as a result of the City of Wanneroo (2,051t) delivering less than their estimated non processable tonnage.

These variances leave the MRC below in its budgeted waste receipts (7.22%) from Member Councils for the month. Overall the Member Council waste is 8,260 tonnes less than budget, as at the end of December 2021.

RRF

The Resource Recovery Facility residue tonnes are below budget (12,767t) for the month to December 2021 as the contract has been finalised. This will be adjusted at the Mid-Year Budget Review.

Trade & Casual

The casual and trade tonnages in total are 10,162 tonnes above budget for the month. Cash customers exceeding budget (1,019t) year to date and trade tonnages exceeding budget (9,143t) due to the Trade Waste Tender (8,989t).

Overall for the period ended 31st December 2021, the tonnes received were 1,902 tonnes above budget.

List of Payments for the month ended 30 November 2021

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APPENDIX 4

Item
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**Schedule of Payments for November 2021
Council Meeting - 27th January 2022**

Cheque Posting Date	Document No.	Vendor Name	Description	Amount
4/11/2021	00809	Cash - Petty Cash	Petty Cash Reimbursement	\$1,148.05
22/11/2021	00810	Child Support Agency	Employee Child Support Payments	\$544.22
26/11/2021	00811	Cash - Petty Cash	Petty Cash Reimbursement	\$1,194.70
Total CBA cheques				\$2,886.97
2/11/2021	DP-01950	EASISALARY PTY LTD	Staff Salary Sacrifice	\$998.45
2/11/2021	DP-01951	Commonwealth Bank	CBA Merchant Fees	\$1,491.51
5/11/2021	DP-01952	Commonwealth Bank	CBA Merchant Fees	\$170.38
15/11/2021	DP-01953	Australian Taxation Office	PAYG 19/11/21	\$29,510.00
15/11/2021	DP-01954	EASISALARY PTY LTD	Staff Salary Sacrifice	\$998.45
15/11/2021	DP-01955	Australian Taxation Office	BAS Payment October 2021	\$276,272.00
19/11/2021	DP-01956	Super Choice	Superannuation November 2021	\$43,495.28
	DP-01957	Australian Taxation Office	Dated Reported December	\$0.00
19/11/2021	DP-01958	MRC Credit Card	See Schedule Attached	\$733.80
	DP-01959	National Bank Australia	Dated Reported December	\$0.00
	DP-01960	Easi Salary Pty Ltd	Dated Reported December	\$0.00
19/11/2021	DP-01961	Commonwealth Bank	Commbiz Fees	\$31.52
25/11/2021	DP-01962	Commonwealth Bank	CBA Acc Service Fees	\$9.65
29/11/2021	DP-01963	Commonwealth Bank	DE Reject Return Fee	\$2.50
30/11/2021	DP-01964	National Bank Australia	Account Fee	\$10.00
Total Direct Payments & Fees				\$353,723.54

Total Inter account Transfers **\$0.00**

Posting Date	Document No.	Vendor Name	Details	EFT Amount
3/11/2021	EFT-02201	Telstra	Mobile Charges 14.10.21 - 13.11.21	\$663.51
5/11/2021	EFT-02202	Payroll	PAYFE 05/11/2021	\$82,465.12
5/11/2021	EFT-02203	Australian Taxation	PAYG 05/11/2021	\$26,534.00
4/11/2021	EFT-02204	A & G Wines Plumbing	Plumbing repairs	\$412.50
4/11/2021	EFT-02204	Airgen Australia	Check over the Dryer at the main compressor	\$827.20
4/11/2021	EFT-02204	Animal Ark P/L	Venomous Snake Handling/Relocation Training 5 Nov	\$3,432.00
4/11/2021	EFT-02204	Australian Institute of Company Directors	Scott Cairns - Membership AICD	\$825.00
4/11/2021	EFT-02204	Blackwoods & Atkins	Life Ring Bouy	\$304.13
4/11/2021	EFT-02204	Bunnings	Leachate System Management	\$35.70
4/11/2021	EFT-02204	Bunnings	Leachate System Plt67	\$59.84
4/11/2021	EFT-02204	City of Joondalup	TP Lease fee Adj COJ May to November 2021	\$8,186.43

**Schedule of Payments for November 2021
Council Meeting - 27th January 2022**

4/11/2021 EFT-02204	COVS Parts Pty Ltd	Plt114 Oil Filter	\$90.48
4/11/2021 EFT-02204	COVS Parts Pty Ltd	Plt110 Repairs	\$75.05
4/11/2021 EFT-02204	CT Irrigation	Assistance to build batter 3 irrigation	\$2,117.50
4/11/2021 EFT-02204	David Moss Corporation P/L	Poly Pipe 90mm x 5	\$2,864.51
4/11/2021 EFT-02204	Department of Water & Environment Regulation	DWER - Licence amendment application	\$4,352.00
4/11/2021 EFT-02204	Envirocare Systems	Hygiene Service September 21 Tamala Park	\$697.62
4/11/2021 EFT-02204	Excel Carpet Cleaning WA	Window Cleaning Tamala Park	\$380.00
4/11/2021 EFT-02204	InfoTrust	IT Penetration Testing	\$9,240.00
4/11/2021 EFT-02204	INX Software Pty Ltd	Incontrol/Intuition Support Agreement	\$10,608.40
4/11/2021 EFT-02204	Jemane Enterprises Pty Ltd	Plt129 Tyres and Tubes	\$346.50
4/11/2021 EFT-02204	Komatsu Australia	Plt133 Service Kit	\$464.09
4/11/2021 EFT-02204	Komatsu Australia	Plt134 Service Kit	\$408.28
4/11/2021 EFT-02204	Komatsu Australia	Plt132 Service Kit	\$408.28
4/11/2021 EFT-02204	Komatsu Australia	Plt131 500 hr Service	\$461.93
4/11/2021 EFT-02204	Komatsu Australia	Plt131 Repairs & Maintenance	\$461.93
4/11/2021 EFT-02204	Komatsu Australia	Plt132 Repairs & Maintenance	\$590.33
4/11/2021 EFT-02204	Komatsu Australia	Plt132 20lt Oil	\$765.75
4/11/2021 EFT-02204	Komatsu Australia	Engine Oil	\$2,478.41
4/11/2021 EFT-02204	Olivers Lawn & Landscaping Pty Ltd	October 2021 service and maintenance of lawns	\$185.00
4/11/2021 EFT-02204	Olivers Lawn & Landscaping Pty Ltd	Repair dust suppression system	\$311.00
4/11/2021 EFT-02204	ORH Truck Solutions P/L	Plt110 spray head and valve	\$1,396.89
4/11/2021 EFT-02204	Relationships Australia	EAP Wellness Programs	\$176.00
4/11/2021 EFT-02204	SafeWork Laboratories Pty Ltd	D & A Random testing 28 October 2021	\$3,782.52
4/11/2021 EFT-02204	Total Green Recycling Pty Ltd	E-waste recycling for - October 2021 - Week 1	\$1,297.72
4/11/2021 EFT-02204	Total Green Recycling Pty Ltd	E-waste recycling for - October 2021 - Week 2	\$1,472.90
4/11/2021 EFT-02204	Trade West Industrial Supplies	Boots	\$356.51
4/11/2021 EFT-02204	Tutt Bryant Equipment WA	Plt135 service	\$1,865.45
4/11/2021 EFT-02204	Tyrecycle P/L	Tyre recycling for End of August & September 2021	\$1,985.18
4/11/2021 EFT-02204	Wren Oil	Waste engine oil collection - October 2021	\$16.50
8/11/2021 EFT-02205	Envy Event Group	DJ - Deposit - Christmas staff function 12.11.2021	\$220.00
8/11/2021 EFT-02205	Ace Fun Casino Hire	Hire of Equipment Staff Xmas Function Dep	\$250.00
12/11/2021 EFT-02206	Telstra	Internet Data services & Equip rental to 24/11/21	\$1,210.00
12/11/2021 EFT-02207	Ace Fun Casino Hire	Hire of Equipment Staff Xmas Function Dep	\$1,300.00
12/11/2021 EFT-02207	AUSTRALIA POST - PERTH	Postage October 2021	\$22.15
12/11/2021 EFT-02207	BOC Limited	Acetylene Gas September 21	\$0.93
12/11/2021 EFT-02207	BOC Limited	Argon Welding Gas	\$735.70
12/11/2021 EFT-02207	BOC Limited	Acetylene Gas	\$12.73
12/11/2021 EFT-02207	BOQ Asset Finance & Leasing Pty Ltd	Printer rental monthly 10.11.21 to 09.12.21	\$421.53
12/11/2021 EFT-02207	Bunnings	Contact Adhesive and Brush	\$24.35
12/11/2021 EFT-02207	Couplers Malaga	SS fittings and Flange plates ANSI - for AD pumps	\$685.74
12/11/2021 EFT-02207	COVS Parts Pty Ltd	Plt 131 Repairs	\$136.42
12/11/2021 EFT-02207	EMRC	CCA Wood to Red Hill October 2021	\$590.40
12/11/2021 EFT-02207	Envirocare Systems	Staff Amenities - Toilet rolls	\$71.31
12/11/2021 EFT-02207	Envy Event Group	DJ - Balance - christmas staff function 12.11.2021	\$1,100.00
12/11/2021 EFT-02207	Go Doors Pty Ltd	Repair to Reuse shop front door	\$456.50
12/11/2021 EFT-02207	Great Southern Fuel Supplies	Distillate Fuel October 2021	\$25,683.52
12/11/2021 EFT-02207	Komatsu Australia	Plt132 filter	\$408.28
12/11/2021 EFT-02207	Landfill Gas & Power Pty Ltd	Electricity September 2021	\$10,775.82

Schedule of Payments for November 2021
Council Meeting - 27th January 2022

12/11/2021 EFT-02207	Nutrien Ag Solutions	Monitoring Program parts	\$21.43
12/11/2021 EFT-02207	Oceanside Power & Communications	Electrical repairs Recycling Building	\$808.50
12/11/2021 EFT-02207	ORH Truck Solutions P/L	Plt120 hook lift service & safety check	\$2,147.01
12/11/2021 EFT-02207	Plts & Garden Rentals	Office Plants - November 2021	\$247.50
12/11/2021 EFT-02207	Prendiville Ave Medical Centre	Hepatitis A&B /Tetnus Immunisation - Landfill Staff	\$155.00
12/11/2021 EFT-02207	Starzone Holdings Pty Ltd	Plt122 2way Repair	\$770.00
12/11/2021 EFT-02207	Starzone Holdings Pty Ltd	Plt83 Airconditioner service	\$341.00
12/11/2021 EFT-02207	Starzone Holdings Pty Ltd	Plt104 Airconditioner service	\$462.00
12/11/2021 EFT-02207	Starzone Holdings Pty Ltd	Plt120 Airconditioner service	\$1,321.99
12/11/2021 EFT-02207	TDA Pumps Pty Ltd	GRACO AD Pump Parts	\$1,278.95
12/11/2021 EFT-02207	Town of Victoria Park	TP Lease TOVP November 2021	\$6,233.33
12/11/2021 EFT-02207	Trade West Industrial Supplies	Safety Boots	\$385.66
12/11/2021 EFT-02207	Tunnel Vision (WA) Pty Ltd	Camera inspection of Ground Water monitoring wells	\$3,168.00
12/11/2021 EFT-02207	Tyrecycle P/L	Tyre recycling for - October 2021	\$3,136.46
12/11/2021 EFT-02207	Waterchem Australia P/L	Odour control - EcoSorb	\$6,923.13
12/11/2021 EFT-02207	Western Tree Recyclers	Greens Handling MRC Oct 2021	\$7,156.49
12/11/2021 EFT-02207	WesTrac Pty Ltd	Plt139 250HR Service	\$246.28
12/11/2021 EFT-02207	WesTrac Pty Ltd	Plt 138 Parts and Freight	\$157.58
12/11/2021 EFT-02207	WesTrac Pty Ltd	Air Conditioner Parts PL118	\$46.44
12/11/2021 EFT-02207	Winc Australia P/L	Stationery and Printing	\$29.12
12/11/2021 EFT-02207	Winc Australia P/L	Cleaning Supplies	\$190.91
12/11/2021 EFT-02207	Wormald	Fire panel inspection and test - October 2021	\$55.69
12/11/2021 EFT-02207	Wren Oil	Waste engine oil collection - October 2021	\$49.50
26/11/2021 EFT-02208	A & G Wines Plumbing	Plumbing - unblock toilet	\$176.00
26/11/2021 EFT-02208	Airgen Australia	Decommissioning of Compressor	\$404.25
26/11/2021 EFT-02208	Airwell Group Pty Ltd	October 2021 Service and Parts	\$2,356.20
26/11/2021 EFT-02208	Airwell Group Pty Ltd	Connection and parts of 3rd Transfer Pump	\$4,548.44
26/11/2021 EFT-02208	All Fence U Rent P/L	Temporary fencing Hire Oct 2021	\$880.00
26/11/2021 EFT-02208	Ampol Australia Petroleum Pty Ltd	Fuel Admin Vehicles 011021..311021	\$930.40
26/11/2021 EFT-02208	Australian Services Union	Staff Union Fees	\$51.80

Schedule of Payments for November 2021
Council Meeting - 27th January 2022

26/11/2021 EFT-02208	Blackwoods & Atkins	400 litre fuel pod	\$1,366.40
26/11/2021 EFT-02208	Bunnings	Angle Grinder Discs	\$152.68
26/11/2021 EFT-02208	Cabcharge Australia Ltd	Wanneroo Golf day travel	\$282.82
26/11/2021 EFT-02208	City of Perth	TP Lease - December 2021 - Perth	\$6,233.33
26/11/2021 EFT-02208	City of Wanneroo	Rates for TP 2021-2022 from Wanneroo	\$12,405.46
26/11/2021 EFT-02208	Clarkson Holden	Plt129 Replacement Protective Matting	\$126.85
26/11/2021 EFT-02208	Cleanaway Co Pty Ltd formally TOX FREE	Comingled recycling bin collection - October 2021	\$78.62
26/11/2021 EFT-02208	Command A Com	Telephone Expenses November	\$1,260.81
26/11/2021 EFT-02208	Couplers Malaga	Compressor fittings	\$864.22
26/11/2021 EFT-02208	COVS Parts Pty Ltd	Plt76 - alternator	\$550.00
26/11/2021 EFT-02208	Crossland & Hardy Pty Ltd	Compressor map layout revision	\$783.75
26/11/2021 EFT-02208	CT Irrigation	Assistance for 2 days on Batter 3 connections	\$1,155.00
26/11/2021 EFT-02208	DCM Services	Airconditioner Servicing - Defect Repair	\$2,743.77
26/11/2021 EFT-02208	DCM Services	Quarterly Air conditioner maintenance October 21	\$990.00
26/11/2021 EFT-02208	Dragon Forklift Services Pty Ltd	Plt98 Lift Chains	\$814.00
26/11/2021 EFT-02208	ELO Digital Office AU/NA Pty Ltd	ELO Support Services - Bronze 5 hr per month	\$935.00
26/11/2021 EFT-02208	Enviro Sweep	Monthly road sweep - October 2021	\$1,247.13
26/11/2021 EFT-02208	Excel Carpet Cleaning WA	Window cleaning October 2021	\$445.00
26/11/2021 EFT-02208	Flick Anticimex P/L	6 weekly service	\$286.00
26/11/2021 EFT-02208	Herbert Smith Freehills	Legal Expenses October 2021	\$5,786.49
26/11/2021 EFT-02208	Instant Products Group	Toilet hire, clean and restock - October 2021	\$251.50
26/11/2021 EFT-02208	Iron Mountain Australia Pty Ltd	Data Storage Fee	\$46.10
26/11/2021 EFT-02208	Kyocera Document Solutions	Photocopying Expenses October 2021	\$246.16
26/11/2021 EFT-02208	Major Motors Pty Ltd	Plt 83 seat cover	\$90.50
26/11/2021 EFT-02208	Neverfail Springwater Ltd	Bottled Water	\$31.68
26/11/2021 EFT-02208	Newcastle Weighing Services Pt	Wasteman Rounding issue data fix	\$2,117.50
26/11/2021 EFT-02208	Olivers Lawn & Landscaping Pty Ltd	October 2021 service and maintenance of lawns	\$550.00
26/11/2021 EFT-02208	Pirtek (Malaga) Pty Ltd	Plt83 Cab jack hose	\$1,430.62
26/11/2021 EFT-02208	Position Partners	Monitoring system monthly service fee	\$2,200.00
26/11/2021 EFT-02208	ReNew Property Maintenance	Weeding/spray/general maintenance	\$4,004.00
26/11/2021 EFT-02208	Repco Auto Parts- Clarkson	Plt113 - Repair and Maintenance	\$184.80
26/11/2021 EFT-02208	Retail Express	Retail Express Hosting Plan to 2/11/21 - 1/11/22	\$2,415.60
26/11/2021 EFT-02208	SafeWork Laboratories Pty Ltd	D & A Test 23 October 2021	\$893.04
26/11/2021 EFT-02208	Security Specialists Australia Pty Ltd	Cash collection October 2021	\$139.66
26/11/2021 EFT-02208	Soft Landing	MRC Mattresses Oct 2021	\$7,689.00
26/11/2021 EFT-02208	Soft Landing	CoS On Demand Mattresses Oct 2021	\$33,085.80
26/11/2021 EFT-02208	Soft Landing	CoS RCB Mattresses Oct 2021	\$30,756.00
26/11/2021 EFT-02208	Soft Landing	CoW Mattresses Oct 2021	\$62,196.20
26/11/2021 EFT-02208	Suez Recycling & Recovery (Perth) P/L	Confidential paper October 21	\$58.52
26/11/2021 EFT-02208	Suez Recycling & Recovery (Perth) P/L	RRF Ops Agreement - ECMS RRF - October 2021	\$809,022.24
26/11/2021 EFT-02208	T & C Couriers	Courier Expenses October 21	\$107.70
26/11/2021 EFT-02208	TDA Pumps Pty Ltd	GRACO 3300A Pump - PA01AA2SPSPSPBN	\$4,197.16

**Schedule of Payments for November 2021
Council Meeting - 27th January 2022**

26/11/2021 EFT-02208	Trade West Industrial Supplies	Safety boots	\$33.66
26/11/2021 EFT-02208	Trade West Industrial Supplies	"OK to Use" tags	\$123.75
26/11/2021 EFT-02208	Tyrecycle P/L	Tyre recycling for - October 2021	\$3,500.07
26/11/2021 EFT-02208	URBAN RESOURCES	Limestone Cover Crushing Campaign FY 21/22	\$91,601.06
26/11/2021 EFT-02208	Vinidex P/L	110mm connectors EF, 110mm end caps CF	\$495.32
26/11/2021 EFT-02208	Vinidex P/L	Irrigation parts monitoring program	\$194.43
26/11/2021 EFT-02208	Welding Solutions	Plt76 - Water pump	\$2,572.48
26/11/2021 EFT-02208	Western Tree Recyclers	CoJ Greens Handling Oct 2021	\$5,007.11
26/11/2021 EFT-02208	Western Tree Recyclers	CoP Greens Handling Oct 2021	\$993.17
26/11/2021 EFT-02208	WesTrac Pty Ltd	Plt118 - Repair and Maintenance	\$68.31
26/11/2021 EFT-02208	Winc Australia P/L	Cleaning products	\$184.49
26/11/2021 EFT-02208	Winc Australia P/L	Photocopy paper	\$175.08
26/11/2021 EFT-02208	Winc Australia P/L	2022 Diary	\$9.46
26/11/2021 EFT-02208	Workpower Incorporated	Battery Rescue Oct 2021	\$1,092.96
26/11/2021 EFT-02208	Workpower Incorporated	AAA Metal Recyclers 08/10/2021	\$26,346.32
26/11/2021 EFT-02208	Wren Oil	Waste engine oil collection - October 28.10.21	\$16.50
19/11/2021 EFT-02209	Payroll	PAYFE 09/11/2021	\$87,606.37
29/11/2021 EFTPOS Office	Wasteman Refund	AD10109 Cash Customer Overpaid Refund	\$140.00

Total EFT Payments

\$1,482,568.25

CBA Cheque No. 809 - 811	\$2,886.97
Electronic Payments:	
DP- 01950 to DP- 01964	\$353,723.54
Inter-Account Transfers	\$0.00
EFT- 02201 to EFT- 02209	\$1,482,568.25
Grand Total	\$1,839,178.76

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 27th January 2022 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 November 2021
Council Meeting - 27th January 2022

Date	Payment to	Description	Amount
26-Oct-21	ASIC	New Creditor Check	\$17.00
28-Oct-21	Polyweld Machinery	2 days Polywelder Equipment Hire	\$165.00
29-Oct-21	ASIC	New Creditor Check	\$17.00
03-Nov-21	ASIC	New Creditor Check	\$17.00
03-Nov-21	ASIC	New Creditor Check	\$17.00
04-Nov-21	Whitefeathers Pty Ltd	Agenda Briefing Meeting	\$18.70
08-Nov-21	SEC Rimpa Varsity Lakes	Records Event Registration Fee	\$25.50
09-Nov-21	Truevine WA Pty Ltd	Hospitality Meeting	\$15.60
19-Nov-21	Bean n Gone Kitchen	Hospitality Meeting	\$28.00
19-Nov-21	Bean n Gone Kitchen	Hospitality Meeting	\$4.00
19-Nov-21	Ostro Eatery	W2E Tour Lunch for Councillors	\$287.10
23-Nov-21	Coles Online	Staff Amenties	\$121.90
Total CBA Credit Card - 26th October 2021 - 25th November 2021			\$733.80

List of Payments for the month ended 31 December 2021

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APPENDIX 5

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**Schedule of Payments for December 2021
Council Meeting - 27th January 2022**

Cheque Posting Date	Document No.	Vendor Name	Description	Amount
10/12/2021	812	Australian Communications	Annual Licence TP	\$300.00
10/12/2021	813	Water Corporation	Service and Water Charges Nov - Dec 2021	\$823.05
10/12/2021	814	Australian Communications	Annual Licence RRF	\$142.00
17/12/2021	815	Cash	Staff Lotto	\$1,860.00
22/12/2021	816	Cash - Petty Cash	Petty Cash Reimbursement	\$796.55
31/12/2021	817	Cash	Staff Lotto	\$270.00
Total CBA cheques				\$4,191.60
3/12/2021	DP-01957	Australian Taxation Office	PAYG 3/12/2021	\$28,974.00
	DP-01958	MRC Credit Card	See November Schedule	\$0.00
1/12/2021	DP-01959	National Australia Bank	NAB Account Fee	\$10.00
3/12/2021	DP-01960	Easi Salary Pty Ltd	Staff Salary Sacrifice	\$998.45
	DP-01961	Commonwealth Bank	See November Schedule	\$0.00
	DP-01962	Commonwealth Bank	See November Schedule	\$0.00
	DP-01963	Commonwealth Bank	See November Schedule	\$0.00
	DP-01964	National Australia Bank	See November Schedule	\$0.00
1/12/2021	DP-01965	National Australia Bank	NAB Account Fee Reversal	-\$10.00
17/12/2021	DP-01966	EASISALARY PTY LTD	Staff Salary Sacrifice	\$998.45
17/12/2021	DP-01967	Australian Taxation Office	PAYG 17/12/21	\$30,134.00
22/12/2021	DP-01968	Australian Taxation Office	BAS Payment for November 2021	\$217,169.00
2/12/2021	DP-01969	Commonwealth Bank	CBA Merchant Fees	\$135.68
2/12/2021	DP-01970	Commonwealth Bank	CBA Merchant Fees	\$1,386.64
15/12/2021	DP-01971	Commonwealth Bank	Transaction Fees	\$32.01
15/12/2021	DP-01972	National Bank Australia	Cancelled	\$0.00
15/12/2021	DP-01973	Commonwealth Bank	Transaction Fees	\$10.20
31/12/2021	DP-01974	Australian Taxation Office	PAYG 31/12/2021	\$35,546.00
31/12/2021	DP-01975	Easi Salary Pty Ltd	Staff Salary Sacrifice	\$998.45
31/12/2021	DP-01976	National Bank Australia	Account Fee	\$10.00
29/12/2021	GJ-108899	MRC Credit Card	See Schedule Attached	\$10,971.08
Total Direct Payments & Fees				\$327,363.96
Total Inter account Transfers				\$0.00
Posting Date	Document No.	Vendor Name	Details	EFT Amount
3/12/2021	2	Payroll	FE Pay 03/12/21	\$86,984.94
17/12/2021	3	Payroll	FE Pay 17/12/21	\$90,003.03
31/12/2021	4	Payroll	FE Pay 31/12/21	\$98,959.72
	EFT-02210	Cancelled	Cancelled	\$0.00

**Schedule of Payments for December 2021
Council Meeting - 27th January 2022**

EFT-02211	Cancelled	Cancelled	\$0.00
6/12/2021 EFT-02212	Alance Newspaper & Magazine Delivery	Newspapers 30/08/21 - 24/10/21	\$208.00
6/12/2021 EFT-02212	AV Truck Services P/L	Plt76 Brake chamber inc freight	\$100.67
6/12/2021 EFT-02212	Bale Data Services	DCS / Cash register rolls	\$277.73
6/12/2021 EFT-02212	Bunnings	Nuts & Bolts for the workshop	\$106.11
6/12/2021 EFT-02212	Bunnings	Buildex screws	\$72.20
6/12/2021 EFT-02212	City of Stirling	TP Lease COS 1 December to 31 December 2021	\$24,933.32
6/12/2021 EFT-02212	City of Vincent	TP Lease COV 1 November to 30 November 2021	\$6,233.33
6/12/2021 EFT-02212	Couplers Malaga	6 ANSI 150 flanges for AD pumps	\$291.13
6/12/2021 EFT-02212	Envirocare Systems	Hygiene services November 2021	\$697.62
6/12/2021 EFT-02212	REPCO AUTO PARTS- Clarkson	Plt76 - Spin-on oil filter	\$47.58
6/12/2021 EFT-02212	SafeWork Laboratories Pty Ltd	Breath Alcohol testing 28/10/21	\$211.20
6/12/2021 EFT-02212	Satellite Security Services P/L	Security Monitoring 01.09.2021..31.12.2021	\$1,317.61
6/12/2021 EFT-02212	Scott Cairns	Uber to and from Stirling 50th Celebrations	\$133.28
6/12/2021 EFT-02212	ST JOHN AMBULANCE	First aid kit checks	\$1,044.42
6/12/2021 EFT-02212	Town of Cambridge	TP Lease TOC 1 December to 31 December 2021	\$6,233.33
6/12/2021 EFT-02212	Trade West Industrial Supplies	PPE, pants	\$368.65
6/12/2021 EFT-02212	Winc Australia P/L	USB drives & post-it notes	\$197.77
6/12/2021 EFT-02212	Winc Australia P/L	Batteries & Sign holder	\$118.10
6/12/2021 EFT-02212	Winc Australia P/L	Sasco Compact Planner	\$15.58
6/12/2021 EFT-02212	Workpower Incorporated	AAA Metal Recyclers 08/10/2021	\$7,587.58
6/12/2021 EFT-02212	Wren Oil	Waste engine oil collection - November	\$16.50
EFT-02213	Cancelled	Cancelled	\$0.00
13/12/2021 EFT-02214	Airgen Australia	Service of Leachate Rotary Screw Compressor – ML55	\$804.10
13/12/2021 EFT-02214	Alance Newspaper & Magazine Delivery	West newspaper 25/10/21-21/11/21	\$312.00
13/12/2021 EFT-02214	Alinta Energy	Gas 3 Sept 21 to Dec 21	\$69.00
13/12/2021 EFT-02214	Allout Towing Services Pty Ltd	Transport Fire Pod for Fire Truck/Ute to site	\$257.40
13/12/2021 EFT-02214	ALS Laboratory Services P/L	Leachate sampling from Zeolite Trial - part payment	\$600.60
13/12/2021 EFT-02214	Australia Post Perth	Postage November 2021	\$40.85
13/12/2021 EFT-02214	Brooks Hire	Hire of compressor (September)	\$7,692.30

**Schedule of Payments for December 2021
Council Meeting - 27th January 2022**

13/12/2021 EFT-02214	Bunnings	Plt 76 Leachate System repairs	\$71.40
13/12/2021 EFT-02214	Bunnings	Building Maintenance - Pest Control	\$5.97
13/12/2021 EFT-02214	City of Joondalup	TP Lease - December 2021 - Joondalup	\$12,466.60
13/12/2021 EFT-02214	City of Stirling	TP Lease - Stirling - January 2022	\$24,933.32
13/12/2021 EFT-02214	City of Vincent	TP Lease - Vincent - December 2021	\$6,233.33
13/12/2021 EFT-02214	City of Wanneroo	TP Lease - December 2021 - Wanneroo	\$12,466.66
13/12/2021 EFT-02214	Couplers Malaga	3 inch threaded hose tails	\$429.53
13/12/2021 EFT-02214	Couplers Malaga	90mm Pipe x 3 inch MBSP x 11	\$731.57
13/12/2021 EFT-02214	COVS Parts Pty Ltd	Expendable Tools/Workshop Consumables	\$46.20
13/12/2021 EFT-02214	COVS Parts Pty Ltd	Degreaser	\$179.30
13/12/2021 EFT-02214	COVS Parts Pty Ltd	Plt107 Fuel filter	\$87.45
13/12/2021 EFT-02214	Department of Water & Environment Regulation	DWER transfer RRF to MRC	\$71.20
13/12/2021 EFT-02214	ECO Spill	Eco spill 10 kg bags x 70 bags	\$2,267.10
13/12/2021 EFT-02214	EMRC	CCA to Red Hill - 3.3 tonne	\$541.20
13/12/2021 EFT-02214	Fennell Tyres International Pty Ltd	Plt134 - Sidewall post tyre repair	\$803.00
13/12/2021 EFT-02214	Fennell Tyres International Pty Ltd	Plt133 - Stock tyre - major repair	\$1,621.20
13/12/2021 EFT-02214	Great Southern Fuel Supplies	Distillate Fuel 01/11/21	\$31,554.53
13/12/2021 EFT-02214	Great Southern Fuel Supplies	Distillate Fuel 16/11/21	\$29,843.34
13/12/2021 EFT-02214	Ironcat Tyres	Plt83 - Stock tyre fit up x 4	\$1,856.00
13/12/2021 EFT-02214	Landfill Gas & Power Pty Ltd	Electricity October 2021	\$10,778.24
13/12/2021 EFT-02214	Neverfail Springwater Ltd	Bottled water	\$71.28
13/12/2021 EFT-02214	Oceanside Power & Communications	Power usage assessment - initial work	\$323.13
13/12/2021 EFT-02214	Penske Power Systems	Plt104 - Primary Radiator	\$1,080.93
13/12/2021 EFT-02214	Pirtek (Malaga) Pty Ltd	Plt138 - Hydraulic fitting	\$1,459.55
13/12/2021 EFT-02214	Pirtek (Malaga) Pty Ltd	Bucket 3 Skid steer hose repairs	\$2,315.89
13/12/2021 EFT-02214	Plants & Garden Rentals	Office Plants - December 2021	\$247.50
13/12/2021 EFT-02214	Pumps Australia P/L	Fire Pump for the new Fire Truck/Ute	\$5,604.50
13/12/2021 EFT-02214	SafeWork Laboratories Pty Ltd	D & A Test - extra tests	\$264.00
13/12/2021 EFT-02214	SafeWork Laboratories Pty Ltd	Drug and Alcohol Tests 16/11/21	\$3,240.33
13/12/2021 EFT-02214	Smart Waste Solutions Pty Ltd	Repair to cardboard baler - pin, ram & labour	\$3,510.65
13/12/2021 EFT-02214	Starzone Holdings Pty Ltd	Plt135 - Two microphone hand pieces	\$275.00
13/12/2021 EFT-02214	Starzone Holdings Pty Ltd	Plt138 - Reverse buzzer	\$220.00
13/12/2021 EFT-02214	Starzone Holdings Pty Ltd	Plt133 Service	\$165.00
13/12/2021 EFT-02214	Starzone Holdings Pty Ltd	Service pump	\$165.00
13/12/2021 EFT-02214	Starzone Holdings Pty Ltd	Plt129 Service	\$110.00
13/12/2021 EFT-02214	Superior Environment Services Pty Ltd	Plt79 - Yoke with stem, Uni Joint, 2keys & frieght	\$2,372.66
13/12/2021 EFT-02214	Telstra	Mobile Charges 14.11.21 - 13.12.21	\$645.05
13/12/2021 EFT-02214	Telstra	Internet Data services & Equip rental to 24/12/21	\$1,210.00

Schedule of Payments for December 2021
Council Meeting - 27th January 2022

13/12/2021 EFT-02214	Total Green Recycling Pty Ltd	E-waste recycling for - October 2021	\$1,489.40
13/12/2021 EFT-02214	Total Green Recycling Pty Ltd	E-waste recycling for - November 2021	\$1,415.70
13/12/2021 EFT-02214	Town of Victoria Park	TP Lease - Victoria Park - December 21	\$6,233.33
13/12/2021 EFT-02214	Work Health Professionals Pty Ltd	Health assessment - Kubota SSL	\$4,356.00
13/12/2021 EFT-02214	Wormald	Fire panel inspection and test - December 2021	\$55.69
15/12/2021 EFT-02215	Albert Jacob	Member Meeting Fees July to Dec 2021	\$5,650.00
15/12/2021 EFT-02215	Alexandra Castle	Member Meeting Fees July to Dec 2021	\$5,482.27
15/12/2021 EFT-02215	Chris Hatton	Member Meeting Fees Nov to Dec 2021	\$1,560.83
15/12/2021 EFT-02215	Christopher May	Member Meeting Fees Nov to Dec 2021	\$1,560.83
15/12/2021 EFT-02215	Dot Newton	Member Meeting Fees July to Oct 2021	\$3,320.33
15/12/2021 EFT-02215	Elizabeth Re	Member Meeting Fees Nov to Dec 2021	\$1,560.83
15/12/2021 EFT-02215	Frank Cvitan	Member Meeting Fees July to Dec 2021	\$8,010.48
15/12/2021 EFT-02215	Joe Ferrante	Member Meeting Fees July to Oct 2021	\$3,629.91
15/12/2021 EFT-02215	Karen Vernon	Member Meeting Fees July to Dec 2021	\$17,685.70
15/12/2021 EFT-02215	Keith Sargent	Member Meeting Fees July to Dec 2021	\$5,650.00
15/12/2021 EFT-02215	Keri Shannon	Member Meeting Fees July to Dec 2021	\$5,650.00
15/12/2021 EFT-02215	Liam Gobbert	Member Meeting Fees Nov to Dec 2021	\$1,560.83
15/12/2021 EFT-02215	Lisa Thornton	Member Meeting Fees Aug to Dec 2021	\$4,385.81
15/12/2021 EFT-02215	Paul Miles	Member Meeting Fees Nov to Dec 2021	\$1,560.83
15/12/2021 EFT-02215	Rebecca Gordon	Member Meeting Fees July to Oct 2021	\$3,629.91
15/12/2021 EFT-02215	Russ Fishwick	Member Meeting Fees July to Oct 2021	\$3,413.19
15/12/2021 EFT-02215	Stephanie Proud	Member Meeting Fees July to Oct 2021	\$3,629.91
23/12/2021 EFT-02216	Airwell Group Pty Ltd	November 2021 Service and Parts	\$3,224.65
23/12/2021 EFT-02216	Airwell Group Pty Ltd	30m Cable Kit for Leachate pump - EDL extaction well	\$619.11
23/12/2021 EFT-02216	Ampol Australia Petroleum Pty Ltd	Fuel - November 2021	\$799.30
23/12/2021 EFT-02216	Australian Training Management	HR lesson (3rd lesson) William Millar	\$750.00
23/12/2021 EFT-02216	Blackwoods & Atkins	INOX aerosols	\$240.68
23/12/2021 EFT-02216	Blackwoods & Atkins	Eureka fitting tape	\$71.94
23/12/2021 EFT-02216	Blackwoods & Atkins	Plt80 trailer lights	\$240.00
23/12/2021 EFT-02216	BOC Limited	Acetylene Gas	\$12.31
23/12/2021 EFT-02216	BOQ (DO NOT USE) Asset Finance & Leasing Pty Ltd	Printer rental December 2021	\$421.53
23/12/2021 EFT-02216	Brooks Hire	Compressor hire for October - 31 days	\$7,948.71
23/12/2021 EFT-02216	Brooks Hire	November Hire of Air compressor	\$6,500.00
23/12/2021 EFT-02216	Brooks Hire	Compressor hire	\$1,192.30
23/12/2021 EFT-02216	Bunnings	Measuring wheel and tape measure	\$59.85
23/12/2021 EFT-02216	Bunnings	Expendable Tools/Workshop Consumables	\$14.60
23/12/2021 EFT-02216	Cabcharge Australia Ltd	Plt140 for service - taxi to deliver and collect	\$645.84
23/12/2021 EFT-02216	City of Joondalup	TP Lease Joondalup January 2022	\$12,466.60
23/12/2021 EFT-02216	City of Perth	TP Lease Perth January 2022	\$6,432.80
23/12/2021 EFT-02216	City of Stirling	Rates 21/22 from City of Striling	\$22,555.39
23/12/2021 EFT-02216	City of Wanneroo	TP Lease - Wanneroo January 2021	\$12,466.66
23/12/2021 EFT-02216	Cleanaway Co Pty Ltd formally TOX FREE	Comingled recycling bin collection - Nov 2021	\$78.62
23/12/2021 EFT-02216	Command A Com	Telephone Expenses December 2021	\$1,326.52
23/12/2021 EFT-02216	Couplers Malaga	Camlocks/clamps	\$194.39
23/12/2021 EFT-02216	COVS Parts Pty Ltd	Plt 76 Repair and Maintenance	\$37.96
23/12/2021 EFT-02216	COVS Parts Pty Ltd	Tyre repair kit	\$27.78
23/12/2021 EFT-02216	Data#3	Microsoft SQL / MS Server / User Cals	\$12,875.85
23/12/2021 EFT-02216	Dekk Rubber Tracks & Pads	Plt118 - Replacement Tracks (inc freight)	\$3,558.50

**Schedule of Payments for December 2021
Council Meeting - 27th January 2022**

23/12/2021 EFT-02216	ELO Digital Office AU/NA Pty Ltd	ELO Support Services - Bronze 5 hr per month	\$935.00
23/12/2021 EFT-02216	EMRC	CCA to Red Hill	\$475.60
23/12/2021 EFT-02216	Enviro Sweep	Monthly road sweep -November 2021	\$1,350.25
23/12/2021 EFT-02216	Enviro Sweep	Adhoc Road Sweep -241893	\$721.88
23/12/2021 EFT-02216	Envirocare Systems	TP Hygiene Services November 2021	\$697.62
23/12/2021 EFT-02216	Equip Health Systems P/L	Debugger - tick repellant	\$420.75
23/12/2021 EFT-02216	Exact Business Consulting Pty Ltd	Financial Model Scoping Consultancy	\$1,650.00
23/12/2021 EFT-02216	Excel Carpet Cleaning WA	Window cleaning November 2021	\$625.00
23/12/2021 EFT-02216	Fennell Tyres International Pty Ltd	Plt133 - New tyres	\$23,869.25
23/12/2021 EFT-02216	Fennell Tyres International Pty Ltd	Plt133 - Tyres and Tubes REPAIRS	\$1,028.70
23/12/2021 EFT-02216	Go Doors Pty Ltd	Reuse automatic door repairs	\$277.75
23/12/2021 EFT-02216	Griffin Valuation Advisory	Valuations MRC Assets 2021/22 50% acceptance	\$8,360.00
23/12/2021 EFT-02216	Herbert Smith Freehills	Legal Expenses RRF to 4 November 2021	\$580.80
23/12/2021 EFT-02216	Instant Products Group	Toilet Hire clean and restock monthly	\$305.78
23/12/2021 EFT-02216	Iron Mountain Australia Pty Ltd	Data Cartridge storage November 21	\$46.10
23/12/2021 EFT-02216	Komatsu Australia	Plt134 - 4000hr service	\$12,433.80
23/12/2021 EFT-02216	Kyocera Document Solutions	Photocopying Expenses November 2021	\$262.82
23/12/2021 EFT-02216	Department of Transport	Disclosure of Information fee	\$8.20
23/12/2021 EFT-02217	Major Motors Pty Ltd	Repair and Maintenance Plant 76	\$113.85
23/12/2021 EFT-02217	Major Motors Pty Ltd	Repair Plant 120	\$91.78
23/12/2021 EFT-02217	MR POTHOLE	Asphalt repairs round site	\$2,640.00
23/12/2021 EFT-02217	NUFORD WANGARA	Replacement light vehicle - Operations 1HMD978	\$55,190.24
23/12/2021 EFT-02217	Nutrien Ag Solutions	Leachate fittings	\$121.67
23/12/2021 EFT-02217	Nutrien Ag Solutions	Star Picketts (1.8m) black	\$492.25
23/12/2021 EFT-02217	Nutrien Water Joondalup (Total Eden P/L)	Bushland Management	\$184.10
23/12/2021 EFT-02217	Olivers Lawn & Landscaping Pty Ltd	November 2021 service and maintenance of lawns	\$100.00
23/12/2021 EFT-02217	Olivers Lawn & Landscaping Pty Ltd	November 2021 gardens service	\$500.00
23/12/2021 EFT-02217	Olivers Lawn & Landscaping Pty Ltd	December lawn and hedge maintenance	\$185.00
23/12/2021 EFT-02217	Penske Power Systems	Plt104 - Secondary Radiator	\$1,738.68
23/12/2021 EFT-02217	Pirtek (Malaga) Pty Ltd	Plt138 - New Couplings x 2	\$1,514.99
23/12/2021 EFT-02217	Position Partners	Monitoring system monthly service fee	\$2,200.00
23/12/2021 EFT-02217	Reece Vellios	TV for CCTV at RRF for Security	\$706.46
23/12/2021 EFT-02217	REPCO AUTO PARTS- Clarkson	Workshop tools	\$267.92
23/12/2021 EFT-02217	ROPS Engineering Australia Pty Ltd	Replacement hook lock inc Freight	\$833.71
23/12/2021 EFT-02217	Security Specialists Australia Pty Ltd	Cash collection November 21	\$174.57
23/12/2021 EFT-02217	SGS Australian Radiation Services P/L	Radiation Equipment Calibration	\$638.00

**Schedule of Payments for December 2021
Council Meeting - 27th January 2022**

23/12/2021 EFT-02217	Smart Waste Solutions Pty Ltd	Scheduled service - EPS machine	\$713.90
23/12/2021 EFT-02217	Soft Landing	CoS RCB Mattresses Nov 2021	\$31,647.00
23/12/2021 EFT-02217	Soft Landing	CoS On Demand Nov 2021	\$37,701.40
23/12/2021 EFT-02217	Soft Landing	CoW Mattress Collection Nov 2021	\$38,970.80
23/12/2021 EFT-02217	Soft Landing	MRC Mattresses November 2021	\$12,177.00
23/12/2021 EFT-02217	Spectur Ltd	Remote Camera Subscription	\$282.15
23/12/2021 EFT-02217	Starzone Holdings Pty Ltd	Plt105 - fuel trailer repairs	\$253.55
23/12/2021 EFT-02217	Starzone Holdings Pty Ltd	Plt132 Service air conditioner	\$165.00
23/12/2021 EFT-02217	Starzone Holdings Pty Ltd	Plt110 Service air conditioner	\$165.00
23/12/2021 EFT-02217	Starzone Holdings Pty Ltd	Plt131 Service air conditioner	\$110.00
23/12/2021 EFT-02217	Starzone Holdings Pty Ltd	Plt118 Service air conditioner	\$165.00
23/12/2021 EFT-02217	Starzone Holdings Pty Ltd	Plt135 Service air conditioner	\$165.00
23/12/2021 EFT-02217	Suez Recycling & Recovery (Perth) P/L	RRF Ops Agreement ECMS November 21	\$1,086,193.08
23/12/2021 EFT-02217	Suez Recycling & Recovery (Perth) P/L	Confidential bin disposal November 21	\$58.52
23/12/2021 EFT-02217	T & C Couriers	Courier Expenses November 21	\$200.52
23/12/2021 EFT-02217	Talis Consultants P/L	Waste Options Modelling - 6A & 6B Variation	\$7,150.00
23/12/2021 EFT-02217	Talis Consultants P/L	Residual Waste Market Assessment	\$3,850.00
23/12/2021 EFT-02217	Talis Consultants P/L	MRC Future Strategic Direction Model-final paymtling	\$4,629.63
23/12/2021 EFT-02217	Talis Consultants P/L	G/W monitoring Dec 2021 - Project work & Disbursements	\$18,585.53
23/12/2021 EFT-02217	Total Green Recycling Pty Ltd	E-waste recycling for - November 2021	\$1,428.35
23/12/2021 EFT-02217	Town of Cambridge	TP Lease - Cambridge - January 2022	\$6,233.33
23/12/2021 EFT-02217	Trade West Industrial Supplies	Wide brim hats	\$940.83
23/12/2021 EFT-02217	Trademutt	Mental Health shirts	\$2,434.50
23/12/2021 EFT-02217	Tunnel Vision (WA) Pty Ltd	Camera inspection of G/Water monitoring wells	\$6,200.00
23/12/2021 EFT-02217	Tunnel Vision (WA) Pty Ltd	Additional hours for video /camera wells	\$1,126.00
23/12/2021 EFT-02217	Tyrecycle P/L	Tyre recycling for - November 2021 1	\$3,723.64
23/12/2021 EFT-02217	Tyrecycle P/L	Tyre recycling for - November 2021 2	\$2,766.05
23/12/2021 EFT-02217	Tyrecycle P/L	Tyre recycling for - November 2021 3	\$3,900.37
23/12/2021 EFT-02217	Waterchem Australia P/L	6 x 10Litres of EcoSorb	\$8,307.75
23/12/2021 EFT-02217	Western Tree Recyclers	CoP Greens Handling November 2021	\$796.66
23/12/2021 EFT-02217	Western Tree Recyclers	CoJ Greens Handling November 2021	\$5,838.14
23/12/2021 EFT-02217	Wilfred Higo	Prescription Eye Glasses - WH	\$200.00
23/12/2021 EFT-02217	Winc Australia P/L	General Stationery - pens, batteries & markers	\$305.29
23/12/2021 EFT-02217	Winc Australia P/L	Stationery and Printing	\$183.99
23/12/2021 EFT-02217	Winc Australia P/L	Cleaning products	\$74.71

**Schedule of Payments for December 2021
Council Meeting - 27th January 2022**

23/12/2021 EFT-02217	Workpower Incorporated	Battery Rescue November 2021	\$1,549.68
23/12/2021 EFT-02217	Wormald	Installation of foam injection fire reels	\$6,750.00
23/12/2021 EFT-02217	Wren Oil	Waste engine oil collection - November	\$66.00
23/12/2021 EFT-02217	Zirco Data Services	Data storage cartons	\$77.30
31/12/2021 EFT-02218	Child Support Agency	Staff Deductions for Child Support	\$816.33

Total EFT Payments

\$2,101,101.45

CBA Cheque No. 812 - 817	\$4,191.60
Electronic Payments:	
DP- 01957 to DP- 01976	\$327,363.96
Inter-Account Transfers	\$0.00
EFT- 02210 to EFT- 02218	\$2,101,101.45
Grand Total	\$2,432,657.01

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 27th January 2022 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 December 2021
Council Meeting - 27th January 2022

Date	Payment to	Description	Amount
26-Nov-21	Bean n Gone Kitchen	Hospitality Meeting	37.50
26-Nov-21	ASIC	Creditor Checks	34.00
29-Nov-21	Find My Shift	Staff Roster System	386.12
30-Nov-21	Marcus Bamford	RRF ACMA Radio Licence	356.34
30-Nov-21	Polyweld Machinery	Weeks Hire of Pump	165.00
30-Nov-21	Wire Balustrades	Stainless Steel Wire	450.00
01-Dec-21	City of Perth	Parking	11.21
01-Dec-21	SQ Bus Charters	Councillor's Tour	\$1,720.00
02-Dec-21	Lawyerly	Subscription	\$52.80
03-Dec-21	Rendezvous Grand Hotel	SWG Christmas Lunch	\$763.00
03-Dec-21	Wilson Parking	Parking	\$20.25
03-Dec-21	ASIC	Creditor Checks	\$17.00
04-Feb-21	Wilson Parking	Parking	\$6.08
07-Dec-21	PLE Computers	Webcams, Mousepads, Keyboards	\$815.00
07-Dec-21	PLE Computers	Refund	-\$28.00
07-Dec-21	PLE Computers	PC Screens	\$1,287.00
07-Dec-21	Dropbox Professional	Subscription & E Sign Licence	\$455.93
07-Dec-21	Wilson Parking	Parking	\$12.15
07-Dec-21	Iluka Beach Bar	Finance Lunch - Christmas/New Finance System	\$365.50
08-Dec-21	Basils Fine Foods	Deposit - Christmas Lunch Platters 24/12/2021	\$30.00
08-Dec-21	ASIC	Creditor Checks	\$51.00
09-Dec-21	Whitefeathers Pty Ltd - Dome	Hospitality Meeting	\$20.55
10-Dec-22	Wilson Parking	Parking	\$13.16
13-Dec-22	Leader Computers	IT Gear for RRF Security	\$294.64
13-Dec-21	Rendezvous Grand Hotel	Balance Room Hire SWG Meeting	\$337.75
15-Dec-21	PLE Computers	PC Monitor for Reception	\$389.00
15-Dec-21	Oceans 27 Alkimos	Leadership Team Christmas Lunch	\$223.50
17-Dec-21	Kennards Hire	Emergency Generator Hire	\$2,407.60
22-Dec-21	ASIC	Creditor Checks	\$17.00
23-Dec-21	Basils Fine Foods	Balance - Christmas Lunch Platters 24/12/2021	\$260.00
Total CBA Credit Card - 25th November 2021 - 24th December 2021			\$10,971.08

<p>Annual Report 2021</p>

Item 9.3	APPENDIX 6	Item 9.3
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Annual Report 2021



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

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Chairperson's Foreword

The waste industry as a whole has acquitted itself well during these unprecedented times, adapting in the face of changing circumstances.

I am pleased to present the Annual Report to 30 June 2021.

The unprecedented challenges, uncertainty and disruption of the COVID-19 global pandemic that began in March 2020, continued to impact on the MRC over the last year. As we all worked to discover our "new normal", the MRC supported its member councils by maintaining the delivery of high quality, reliable waste management services to a combined community of more than 700,000 West Australians. The management and staff of the MRC are to be commended on their efficiency and efforts in ensuring that the goal of "Winning Back Waste" remained MRC's key focus.

During the year, those remaining MRC member councils without a 3 bin system, either introduced or committed to introducing, a third bin, as part of the transition to Food Organics and Garden Organics (FOGO) waste recovery by 2025, in accordance with the WA Waste Strategy. In response, the MRC pursued a significant opportunity to explore future waste options with its Neerabup Resource Recovery Facility.

The MRC's partnership with Workpower Inc. for the operations of the re-use shop and public recycling areas at Tamala Park has gone from strength to strength. It is providing invaluable opportunities for people with disabilities to engage in meaningful employment and learn new skills.


This year also marked a changing of the guard. After completing an organisational restructure in 2020, Chief Executive Officer Günther Hoppe announced his intention to pursue a career change when his contract ends in September 2021. On behalf of Council, I thank Mr Hoppe for his dedication to MRC for almost 10 years, and for guiding the MRC as CEO since 2018 through significant challenges and changes, for building an excellent organisational culture, and for his sound financial management.

I would like to acknowledge Cr Emma Cole, City of Vincent, who retired from MRC with effect from June 2021 and thank her for her contributions to Council since 2017.

In particular, I wish to thank Cr David Boothman, City of Stirling, who retired in August 2021 after 13 years' service on Council. His leadership as Chairperson from 2018 – 2021, was invaluable as the Council embarked on a major review of its future. On behalf of Council, I wish him all the best in his future endeavours.

Finally, thank you to all Councillors for their support and courage in delivering key decisions that will position the MRC to meet the opportunities of 2021/22 and beyond.

Cr Karen Vernon
Chairperson



“...the MRC pursued a significant opportunity to explore future waste options with its Neerabup Resource Recovery Facility.”



“As we all worked to discover our “new normal”, the MRC supported its member councils by maintaining the delivery of high quality, reliable waste management services to a combined community of more than 700,000 West Australians”

Mindarie Regional Council Councillors

Attendance at Council Meetings

The following table details the type and number of meetings held during 2020/21 and the attendance record of each Council Member.

	Ordinary Council	Special Council
No. of Meetings held	8	4
Elected Members		
Cr Boothman	7	4
Cr Vernon	8	3
Cr Newton	8	4
Cr Cvitan	8	4
Cr Fishwick	5	2
Cr Jacob	6	2
Cr Gordon (elected Dec 2020)	5	2
Cr Kosova (finished Oct 2020)	1	1
Cr Shannon	6	4
Cr Cole	6	2
Cr Proud	8	4
Cr Sargent	8	4
Cr Ferrante	7	2
Cr May (alternative July 2020)	2	1
Cr Taylor (alternative July 2020)	1	-

Council Decisions

The Council recognises the importance of being transparent and accountable. All Council meetings are open to the public, except when sensitive confidential matters are being considered. Recommendations are submitted by the Administration to the Council at its Ordinary or Special Council meetings and agendas and minutes for these meetings are published on the MRC's website and are available for review.

Committees and working groups

Section 5.8 of the Local Government Act enables councils to form committees to assist with its functions. Committee members can include Council Members, employees and members of the public in a variety of combinations. Committees can operate with Council-delegated decision-making powers or solely on an advisory basis. Committees and working groups are established as required to consider and provide advice to the Council on a number of issues.

The terms of reference and membership of each committee is determined by the Council. Where the terms of reference for the committee or working group provide for membership by community members, nominations are sought through an open expression of interest process. All expressions of interest are reviewed by the Council administration and a report is prepared for the Council for appointment of the recommended nominees.

Short-term advisory committees (sometimes called 'working groups' or 'ad hoc groups') are a group of experts working together for a particular purpose and are disbanded when that purpose is achieved.

The decisions or recommendations of committees and working groups have no legal standing unless they are adopted by the Council at a formal meeting. The Council is not bound to accept a recommendation of an advisory committee.

The Council currently has two committees and two advisory groups that require Councillor membership as follows:

- Audit Committee
- Chief Executive Officer's Recruitment and Performance Review Committee
- Project Advisory Group (established in accordance with the Resource Recovery Facility Agreement)
- Municipal Waste Advisory Council (established as part of the MRC's commitment to the Western Australia Local Government Association (WALGA) membership).

Committee	Member	Purpose
Audit Committee	Cr Boothman, Cr Proud, Cr Shannon and Cr Vernon	To support the Council in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management, internal and external audit functions and ethical accountability.
Chief Executive Officer's Recruitment and Performance Review Committee (CEO R&PRC)	Cr Boothman, Cr Cvitan, Cr Newton, Cr Shannon and Cr Vernon	To review annually the performance of the CEO against pre-set performance measures and setting of measures for the next year. The extension of the CEO contract and/or the process of recruitment.
Project Advisory Group (PAG)	Cr Newton and Cr Cvitan as Deputy Member	To manage the Resource Recovery Facility Agreement (RRFA) contract. (Disbanded August 2021)
Municipal Waste Advisory Council (MWAC)	Cr Boothman and Cr Fishwick as Deputy Member	To assist the MWAC to encourage and promote economically sound, environmentally safe waste management practices and to ensure that the shared interest of all WA Local Governments, as they relate to waste management, are effectively managed.

Attendance at committee meetings

The following table details the type and number of meetings held during 2020/21, and the attendance of each Council Member.

	Audit Committee	CEO R&PRC	PAG	MWAC
No. Meetings	3	5	6	6
Elected Members				
Cr Boothman	3	4		4
Cr Vernon	1	4		
Cr Newton		5	6	
Cr Cvitan		5		
Cr Fishwick	1	2		
Cr Shannon	1			
Cr Proud	3			

MRC Councillor Details



Cr David Boothman JP (Chair)

City of Stirling

Councillor David Boothman was elected as councillor for the City of Stirling in 1994, a retired police officer and enjoyed three terms as Mayor. In addition to his role on Council, Cr Boothman is passionate about crime prevention, sustainability, the environment and community safety issues. Councillor Boothman retired from the Chair of Mindarie Regional Council in July 2021.



Cr Karen Vernon (Deputy Chair)

Town of Victoria Park

Councillor Karen Vernon was appointed Chair of Mindarie Regional Council July 2021. She was elected as a councillor for the Town of Victoria Park in 2017, and elected Mayor in 2019, adding public sector governance to existing professional skills, and expanding the passion for a good cause into a wider framework. A Senior Barrister with more than 25 years' experience working in the legal profession, including as a law firm partner and government prosecutor before specialising as a barrister since 2005. Extensive corporate governance experience with more than 10 years as a Company Director and Board Member in the private and not for profit sectors. Skilled in policy, strategic planning and risk management. Graduate of the Australian Institute of Company Directors, and Fellow of the Governance Institute of Australia.

**Cr Dot Newton****City of Wanneroo**

Councillor Dot Newton was elected as councillor for the City of Wanneroo in 2001, she is a staunch advocate for robust community consultation, supporting local businesses and striking a balance between developments and protecting the environment. Her priorities include the development of the Neerabup Industrial Area, expansion of the Wanneroo Town Centre, attracting investment throughout the City, and supporting our local growers and businesses, leading to employment opportunities.

**Cr Frank Cvitan****City of Wanneroo**

Councillor Frank Cvitan was elected to the City of Wanneroo Council in 1999 and remained a Councillor until 2009. After a gap of 2 years, he was re-elected in 2011. A resident of the City for more than 5 decades, Cr Cvitan is committed to ensuring that development across the City is underpinned by proper and orderly planning. East Wanneroo is of particular interest in this regard, where he has been working to ensure the sustainability of the area's wetlands (alongside development planning), since 2005.

**Cr Russ Fishwick****City of Joondalup**

Councillor Russ Fishwick was elected as councillor for the city of Joondalup in 2006, elected Deputy Mayor in 2007/8 and 2016/17. He was appointed to the Western Australian Local Government Advisory (WALGA) Board in 2016. Cr Fishwick has over 40 years' experience in five local governments at a senior level. More recently held the position of Executive Manager Governance at the Town of Victoria Park and acted in the position of Chief Executive Officer, before his retirement.

**Cr Albert Jacob JP****City of Joondalup**

Councillor Albert Jacob was elected as Mayor for the City of Joondalup in 2017 having previously served the City of Joondalup for 3 years in the North Central Ward. He was the member for the Western Australian Legislative Assembly seat of Ocean Reef from 2008 to 2017, and the Minister for the Environment and Heritage in Colin Barnett's government.

**Cr Rebecca Gordon****City of Perth**

Councillor Rebecca Gordon was elected for the City of Perth in 2020. A corporate lawyer, corporate governance and compliance specialist. Served on the Local Government Standards Panel for four years, and was deputy Mayor for the City of Melville for over 4 years.

**Cr Keri Shannon****Town of Cambridge**

Councillor Keri Shannon was elected as Mayor for the Town of Cambridge in 2015. She has lived in the Town of Cambridge for 16 years. Keri brings both public and private sector experience to the Council having worked as a lawyer for over 20 years, firstly in litigation and, for the past 10 years, as a legal counsel for mining and other service companies. She has a commerce degree majoring in Finance and Accounting, and a company secretary qualification with the Institute of Governance Australia. She is a graduate member of the Australian Institute of Company Directors and has served on the ethics committee at Sir Charles Gairdner Hospital and as a volunteer for St Vincent de Paul and community legal centres. Mayor Shannon believes that Local Government serves a unique role in residents' lives and wants to ensure that the amenity and liveability of the Town's suburbs is enhanced.

**Cr Emma Cole****Town of Vincent**

Councillor Emma Cole was elected as councillor for the Town of Vincent in 2013 and elected Mayor in 2017. Emma has a background as a public servant working in government policy across diverse areas, from public sector management to Aboriginal Health. This provided her with experience in effective project management, community engagement and a commitment to consultative and accountable decision making. Councillor Cole resigned from her MRC position with effect from 30 June 2021.

**Cr Stephanie Proud JP****City of Stirling**

Councillor Stephanie Proud was elected as councillor for the City of Stirling in 2007, she has owned and operated a small business since 1989 and has enjoyed a diverse administrative career path in small, medium and corporate business enterprises as well as the local government sector. She has resided in the City of Stirling with her family since 1993 and represented the local community on various issues since 1998 through various community organisations, schools and local action and reference groups. She has a strong interest in the preservation of public open space and the protection of the natural environment, increasing tree-canopy coverage, sustainable and moderate residential development in accordance with residential guidelines and responsible financial management.

**Cr Keith Sargent****City of Stirling**

Councillor Keith Sargent was elected as a councillor for the City of Stirling in 2011, he has lived in the City of Stirling his entire life, calling Balga and Mirrabooka home. He has a background in supermarkets, having worked in the local Mirrabooka area for over 20 years. He became a Councillor in 2011 and served one term as Deputy Mayor. With a passion for improving support for children and parents, Cr Sargent has been involved in roles at the Gladys Newton School for special needs, Balga Primary School and Balga Action Group. Cr Sargent strongly believes in bringing the community together through sports and events in which everyone can participate. He has a focus on keeping our streets clean, security initiatives and preservation of 'bush forever' sites.

**Cr Joe Ferrante****City of Stirling**

Councillor Joe Ferrante was elected as councillor for the city of Stirling in 2011, he has lived in the City of Stirling for over 50 years, growing up in Tuart Hill and its surrounding suburbs. Over the last 14 years, Cr Ferrante and his family have been residents of Mount Lawley and Menora. Cr Ferrante works with a global logistics provider as a national sales executive managing international companies. Cr Ferrante has particular interests in community safety, heritage protection and preservation of green open spaces.



Our Employees

Payments to Employees

Regulation 19B of the Local Government (Administration) Regulations 1996 requires the MRC to include the following information in the Annual Report:

- number of employees entitled to an annual salary of \$100,000 or more
- number of those employees with an annual salary entitlement that falls within each band of the \$10,000 over \$100,000.

To remove confusion associated with the treatment of benefits other than cash salary, we have adopted a total employee cost approach to remuneration. This packages all remuneration into one total number. This is considered a more transparent, open approach to payment, and exceeds the requirement of the Regulations.

The following chart, which shows the salary bands, is based on the remuneration each employee actually received over the reporting period, whether employed for a full year or not, and includes:

- annual cash component
- statutory 9.5% superannuation, plus Council matching contributions to additional superannuation, where applicable
- salary sacrifice
- allowance for motor vehicle or cash value equivalent (managers/directors/CEO)
- overtime payments
- cash-out of leave (either on request or termination)
- higher duties
- termination payments

Salary Band (\$)	Employees
100,000 – 109,999	6
110,000 – 119,999	1
120,000 – 129,999	1
130,000 – 139,999	2
160,000 – 169,999	1
240,000 – 249,000	1

Employee Performance

Employee performance appraisals are conducted on an annual basis, as required by the *Local Government Act 1995*.

The process aim is to:

- assess an employee's performance as it relates to his/her substantive position;
- strengthen constructive communication between management and employees;
- monitor changes in individual responsibilities;
- determine annual training and development requirements;
- review previous commitments agreed in previous reviews;
- set individual specific goals and targets for the forthcoming year;
- provide constructive impersonal feedback on relevant job performance and objective outcomes; and
- provide input to the employee classification review and to reward any exceptional performance.

Learning and Development

The MRC's Training Program provides employees with access to development opportunities that meet the needs of the individual and build greater capability within the organisation. Development opportunities for eligible employees include but are not limited to:

- Individual Learning and Development Plans;
- A Study Assistance Program;
- A Leadership Program; and
- Workshops and conferences to upskill, extend knowledge and keep abreast of changes in their related field.

Health and Wellbeing Programs

The MRC offers programs which contribute to employee health and wellbeing.

These include but are not limited to:

- An Employee Assistance Program;
- Flu vaccinations;
- Skin cancer screening; and
- Wellbeing education and assistance programs.

Employee Awards and Recognition

The MRC acknowledges its employees through a range of award programs which recognise outstanding and consistent achievement, innovation, length of service and demonstration of the MRC's values.

Disability Access & Inclusion Plan 2021

The MRC has reviewed and further developed the Disability Access and Inclusion Plan (DAIP) during the financial year 2021. 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.
- People with disability have the same opportunities as other people to access the buildings and other facilities of the MRC.
- People with disability 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.
- People with disability receive the same level and quality of service from the staff and contractors of the MRC as other people receive from the MRC.
- People with disability have the same opportunities as other people to make complaints to the MRC.
- People with disability have the same opportunities to participate in any public consultation by the MRC.
- People with disability 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 DAIP, the MRC has implemented several initiatives and made progress towards better access.



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 is 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.	✓

Items progressed since 2006 under the DAIP

• 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.	✓
• New signage for the Tamala Park site, providing for larger lettering and picture icons to assist the visually impaired, and overall improved communication.	✓
• Introduction of video messaging and tutorial workshops to assist those people who cannot leave their homes, and also provides opportunities to engage with those with sight or hearing impairments.	✓
• Review of the MRC website and social media platforms to improve our community engagement. Improved A-Z waste disposal guide includes picture icons.	✓
• Entered into a significant contract with Workpower to run the recycling area and reuse shop at Tamala Park Waste Facility Site. This contract created employment opportunities for people with a disability.	✓
• Introduced improved induction documents modified to better suit all needs of staff (ie: picture based)	✓



Record Keeping

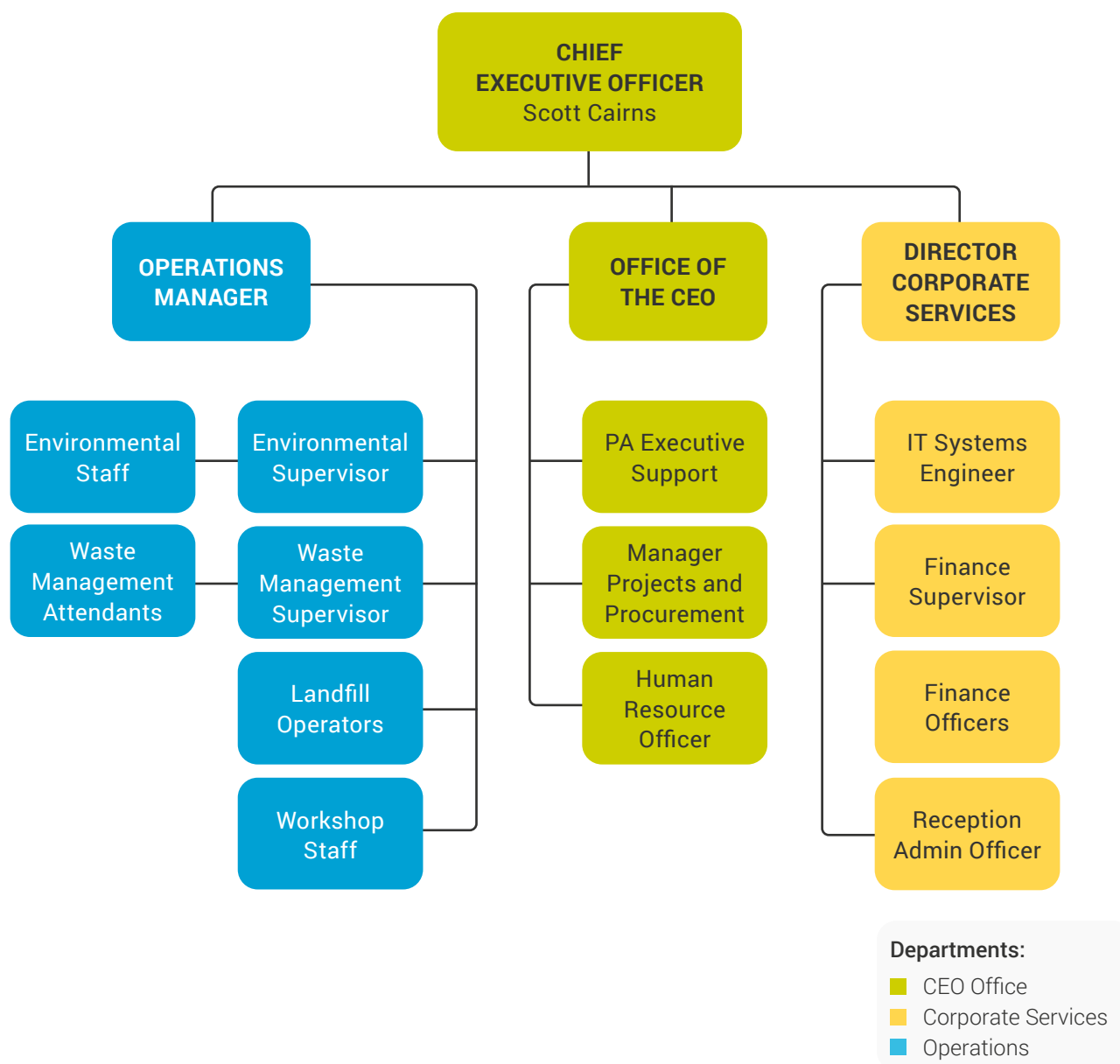
The MRC continued with improvements to its record keeping system within the year. Record keeping training and a data cleanse project have both been conducted in year to ensure compliance with the *State Records Act 2000*.

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	2020/2021	2019/2020
Number of new files created	477	326
Number of documents registered	12,778	22,384
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



Leadership team



Scott Cairns
Chief Executive Officer



Andrea Slater
Director Corporate Services



Brendan Twine
Operations Manager



Aaron Griffiths
Projects and Procurement Manager



Sonia Cherico
Human Resources Officer



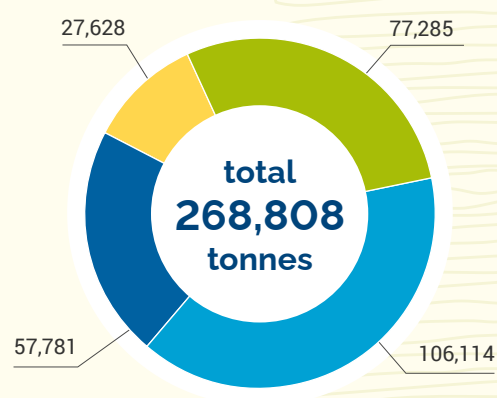
Deborah Toward
PA Executive Support

Facts & Figures

The 2020/21 financial year showed the total waste received by the MRC to be 268,808 tonnes from the following sources:

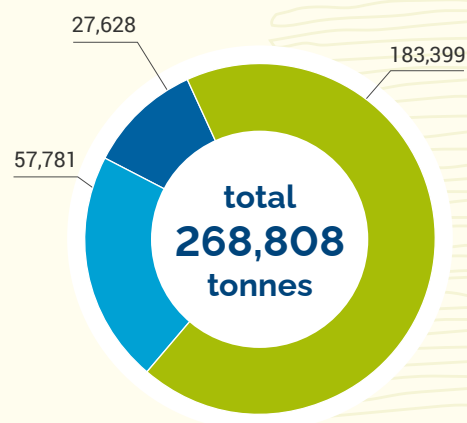
1. Tonnes processed by destination

	tonnes
Landfill member councils	77,285
RRF	106,114
Landfill residues	57,781
Landfill casuals	27,628
Total tonnes	268,808



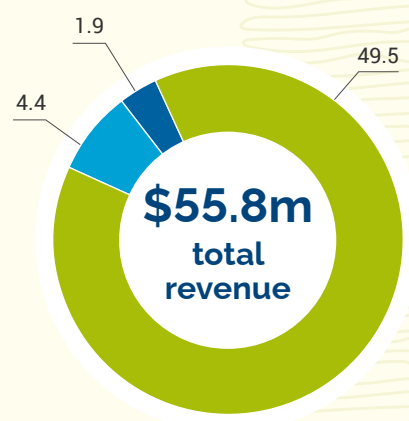
2. Tonnes by source

	tonnes
Members' waste	183,399
Residues	57,781
Casuals	27,628
Total tonnes	268,808



3. Revenue by source

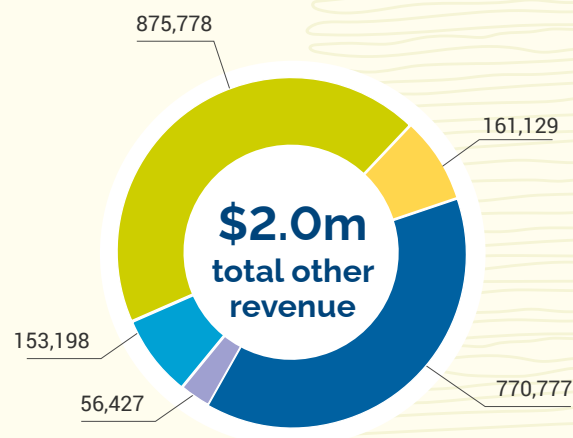
	\$m
Members	49.5
Non-members	4.4
Other revenue	1.9
Total revenue	55.8



4. Other revenue by source

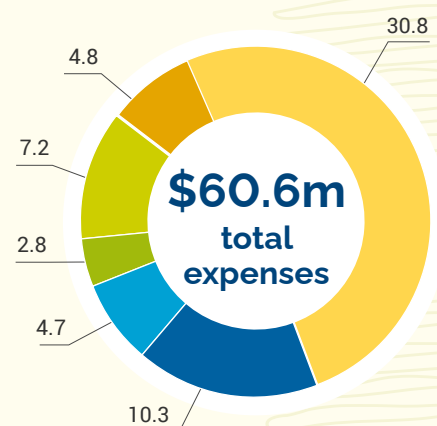
	\$
Recycling income (2 months)*	161,129
Gas generation	770,777
Re-imbursements/grants	56,427
Interest earnings	153,198
Other revenue	875,778
Total other revenue	2,017,309

*Recycling contracted out from September 2020



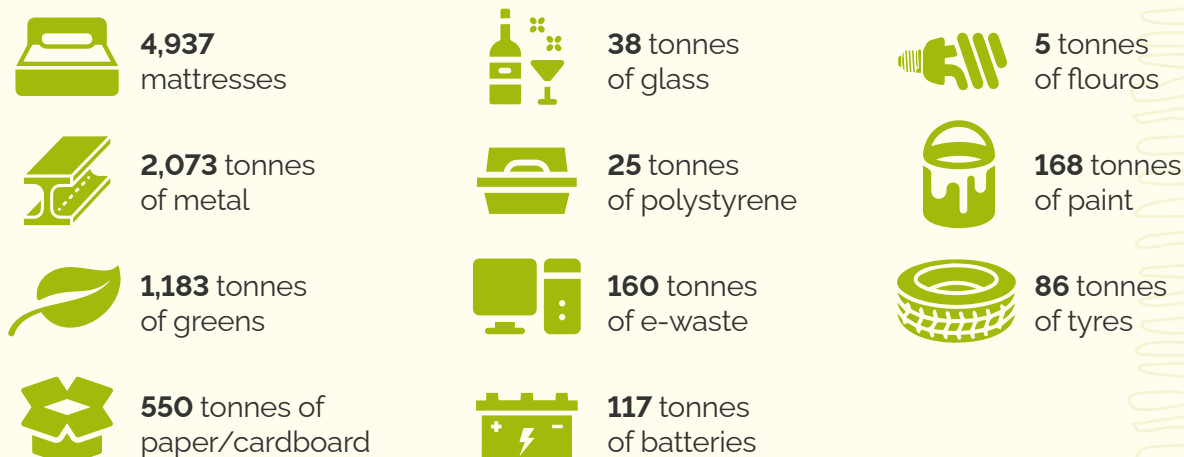
5. Expenses by class

	\$m
RRF	30.8
DWER landfill levy	10.3
Employee costs	4.7
Materials and contracts	2.8
Amortisation/Depreciation	7.2
Other expenses	4.8
Total expenses	60.6



6. Diversion from Landfill Projects

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



CEO Report

The past 12 months has resulted in a great deal of change for the MRC and the wider resource recovery industry. Throughout that time, we have delivered high quality waste management services for our member councils whilst navigating through the ongoing COVID-19 pandemic situation, and we are committed to ensuring that our members continue to receive best practice outcomes at reasonable cost in the year ahead, as normal.

The MRC has also welcomed a new Chairperson, Councillor Karen Vernon, who replaced Councillor David Boothman in that role, and I am fortunate enough to have been chosen to replace Günther Hoppe as CEO. I would like to go on record as thanking both David and Günther for more than twenty years' service to the organisation, between them, and for leaving us in an excellent position to move forward for the betterment of the northern Perth metropolitan area.

Over the next 12 months, the MRC will work closely with its membership to identify and access the most environmentally and financially sustainable outcomes available in today's resource recovery market. These will be key in providing an avenue for all member councils to meet their individual *Waste Avoidance and Resource Recovery Strategy 2030* targets, and supporting the State as a whole in its overall Strategy efforts.

Prudent financial management together with effective identification and mitigation of risks is a prerequisite in any organisation and partnership. We will work hand in hand with our membership to ensure that we take these into account when identifying all options.

The MRC will also continue to lobby and discuss with decision-makers the need for the delivery of new infrastructure in our region to ensure that our members have the ability in future to access contemporary and effective waste management processing facilities close to home; in so doing reducing reliance upon distant facilities and excessive transport costs and fuel usage, which will lessen the environmental impact of the services delivered in our region. The lack of current infrastructure can be seen as an opportunity; one which the MRC should be able to take advantage of for the benefit of both its members and their communities.

By operating as nimbly and efficiently as possible, we would hope to improve our members' collective resource recovery outcomes in full alignment with the state's Waste Strategy for the longer term. The MRC seeks to be a leader in its field and will leave no stone unturned in its efforts to do so.

I would like to pay tribute to the MRC team. Their commitment to the cause and ongoing determination to deliver ever-better services will be key in the year ahead, and I am proud to lead them on that journey.

Scott Cairns
Chief Executive Officer

"By operating as nimbly and efficiently as possible, we would hope to improve our members' collective resource recovery outcomes..."



**REUSE SHOP**

Second-hand items
for sale

**WEIGHBRIDGE**

General disposal to
landfill, fees apply

**FREE
DROP OFF**

Don't send these
items to landfill!



Strategic Community Plan

Performance Against Targets 2020/21

Performance targets were assigned to each of the key performance indicators and are reported here. Their status for the year 2020/21 is shown as:

- Achieved
- Partially achieved
- Not achieved



Indicator	Performance History	Target	Status
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.	●
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
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 waste avoidance, resource recovery and environmental protection, including the diversion of waste disposed to landfill, in line with the <i>State Waste Strategy 2030</i> .	●
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 focused 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.	●
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 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

Performance Against Targets 2020/21

Performance targets were assigned to each of the key performance indicators and are reported here. Their status for the year 2020/21 is shown as:

- Achieved
- Partially achieved
- Not achieved

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 <i>State Records Act</i> .	●	
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 <i>Local Government Act</i> .	●	
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 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 members in raising their profile at Council level.	●	<i>Under separate review.</i>
1.2.4	Liaise with member councils regarding direction of waste to processing facilities.	●	

Strategic Actions		Status	Comments
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.	●	
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.	●	<i>Under separate review.</i>
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.	●	<i>Under separate review.</i>
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.	●	<i>Under separate review.</i>
1.3.10	Procure Energy from Waste processing capacity.	●	
1.3.11	Procure materials recovery facility processing capacity.	●	<i>Under separate review.</i>
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.	●	

Strategic Actions	Status	Comments
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.	●	Ongoing consideration of environmental risk insurance and assessment of pull back of the Catalina development buffer zone.
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 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.	●	Under separate review.

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>Under separate review.</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>Under separate review.</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 to develop an integrated regional plan.	●	
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.	●	

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 and 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

The Tamala Park Landfill opened in 1991 and since accepting its first load has received nearly 8 million tonnes of primarily what is termed Municipal Solid Waste (MSW).

This is the everyday type of waste generated by households and small commercial establishments. During the financial year 2020/2021, there were 162,693 tonnes (155,648 tonnes during 2019/2020) of waste landfilled at Tamala Park, 57,781 tonnes of which were residues from the Resource Recovery Facility (RRF) at Neerabup. Waste is currently being deposited in the final stage of the landfill, referred to as Stage 2, Phase 3, which is forecasted to continue until circa 2028 at the fill rates experienced throughout the previous year. The MRC is working on an end of life landfill plan for 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 that better align with the waste hierarchy, such as recycling and the implementation for many Councils of a 3rd garden organics bin, the overall trend of landfill tonnes continues to decrease. This decrease means that there are fewer commercial vehicles utilising local access roads and entering Tamala Park, resulting in a reduced rate of filling for the final stage of the landfill. Landfill operations have now become visible from the western side of the facility along Marmion Avenue, and considerable effort has been made to ensure that these activities are planned to minimise disruption to the local community, including the revegetation of the

north-facing hillsides on the onsite quarry. Current planning forecasts suggest that by early 2022 landfilling activities will have returned to the eastern half of the site, out of site from local residents, thereby reducing the visual and audible impact on the surrounding environment.

Despite the reduction in tonnes to landfill, the public-facing resource recovery area continues to provide the full provision of services, despite the challenges presented by COVID-19 throughout the year. The MRC has welcomed its engagement with Workpower as the contracted service provider for this area whilst providing employment opportunities for members of the community with a disability.

Environmentally, considerable effort has been dedicated to minimising the odours associated with operating a landfill, with the team undertaking many trials throughout the year. Encouraged by the willingness to collaborate with other local and state government departments, techniques from other industries are producing favourable results and improving the MRC's innovation in this space. These trials are planned to continue into 2022, and consider the impacts of seasonal variability on the control of odour emissions.

With respect to the site as a whole, efforts to manage and rehabilitate vegetation have resulted in improvements to the bushland to the north of the site by planting more native species,

aided by the installation of irrigation systems to ensure the longevity of these saplings through the dry summer months. New revegetation campaigns have also been undertaken in areas of the onsite quarry, that over time will act as both an audible and visual barrier for surrounding residents.

Through our partnership with EDL, the onsite landfill gas power station has generated over 30 million kWh of electricity throughout the financial year, and has prevented over 140,000 tonne of carbon dioxide equivalents (CO₂-e) by a combination the destruction of the methane generated in the landfill that would be released into the atmosphere and displacement of fossil fuel generated electricity from the grid.



162,693

**tonnes of
waste landfilled**

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 2021 and should be read in conjunction with the accounting policies and precepts adopted by the MRC.

Total comprehensive income

The total comprehensive income for the year ended 30 June 2021 was a deficit of \$4,798,905 (2019/20: restated deficit \$775,409).

The adopted budgeted deficit for the financial year was \$4,182,077, the variance being attributable to the implementation of new accounting standards; mainly AASB 1059 Service Concession Assets, combined with non-member trade waste tenders and general efficiency savings.

Total operating revenues

The total operating income of \$55,753,809 has decreased by \$438,805 (0.79%) compared with the previous year, primarily as a result of the decreasing Member Council tonnes and reduced return on gas generation sales.

Operating expenses

The total operating expenditure for the year of \$60,609,155 has increased by \$3,951,713 (6.52%) compared to the previous year, significant variances in operating expenditure compared to the prior year are mainly explained by expenses with regard to the Resource Recovery Facility, landfill expenses and the implementation of Accounting Standard AASB 1059 Service Concession Assets.

Actual expenses are \$521,238 more than the adopted budget for 2020/21, mainly as a result of lower levied tonnes received from member councils during the year and savings on employee costs, abated by the impact of the implementation of Accounting Standard AASB 1059 Service Concession Assets.

Overall, the MRC's net position for the year ended 30 June 2021 was more than the adopted budgeted deficit by \$616,828.



Disposal Fees and Charges

Disposal fees and charges for the year ended 30 June 2021 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 (in addition to general entry rate where part of a mixed load)	\$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 (in addition to general entry rate)	\$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	-
2020	202,078	105,443	59,013	155,648	-
2021	268,808	106,114	57,781	220,475	-
TOTAL	8,194,936	1,184,596	572,906	7,583,426	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 2021	Tonnes diverted to the RRF	Tonnes landfilled at Tamala Park	Tonnes received by the MRC 2020	Variance
Town of Cambridge	5,850	3	5,847	5,785	65
City of Joondalup	33,010	5,738	27,272	32,692	318
City of Perth	12,823	316	12,507	12,400	423
City of Stirling	47,128	20,659	26,468	48,068	(940)
Town of Victoria Park	11,918	11,370	549	11,725	193
City of Vincent	11,545	10,040	1,505	13,027	(1,482)
City of Wanneroo	61,125	57,988	3,137	64,553	(3,428)
Total members	183,399	106,114	77,285	188,250	(4,851)
Discounted rate	12,304	-	12,304	-	12,304
Other casuals	15,324	-	15,324	13,828	1,495
Total casuals	27,628	-	27,628	13,828	13,800
RRF residue*	57,781	-	-	59,013	(1,232)
Total other	57,781	-	-	59,013	(1,232)
TOTAL	268,808	106,114	162,694	261,091	7,717

* Not considered as part of the external tonnes received by the MRC in calculating the 211,027 tonnes (2020: 202,078) of waste received by the MRC.

Mindarie Regional Council Financial Report

For the year ended 30 June 2021

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

STATEMENT BY THE CHIEF EXECUTIVE OFFICER

The attached financial report of the Mindarie Regional Council for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Mindarie Regional Council as at 30 June 2021 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 on the thirteenth day of January, 2022.



Scott Cairns

Chief Executive Officer

Independent Auditor's Report



Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 Mindarie Regional Council

To the Councillors of the Mindarie Regional Council

Report on the audit of the annual financial report

Opinion

I have audited the financial report of the Mindarie Regional Council (Council) which comprises:

- the Statement of Financial Position at 30 June 2021, 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
- notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Mindarie Regional Council:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Council for the year ended 30 June 2021 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 inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Council in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Independent Auditor's Report

To the members of the Mindarie Regional Council

Emphasis of matter – Service Concession Asset and Contingent Liabilities

I draw attention to the following matters:

- Note 10 “Service Concession Asset” of the annual financial report, which discloses key areas that still need to be completed to enable the Neerabup facility to process Food Organics, Garden Organics (‘FOGO’) in the future
- Note 33 “Contingent Liabilities” of the annual financial report, which discloses a contingent liability relating to Tamala Park Waste Management Facility site.

My opinion is not modified in respect of these matters.

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 financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report 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 responsibility for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit 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 my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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 the financial report. 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.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor’s report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Independent Auditor's Report

To the members of the Mindarie Regional Council

Report on other legal and regulatory requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matters indicate a significant adverse trend in the financial position of the Council:
 - a) The debt service cover ratio as reported in Note 24 of the financial report has been below the Department of Local Government, Sport and Cultural Industries' basic standard for the current year and past 2 years.
 - b) The operating surplus ratio as reported in Note 24 of the financial report has been below the Department of Local Government, Sport and Cultural Industries' basic standard for the current year and past 2 years.
- (ii) The following material matters indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:
 - a) The incorrect take up and depreciation of revalued assets increases the risk of material misstatements in the Council's fixed asset balances and related depreciation expense.
 - b) No evidence was retained to demonstrate whether general journal entries were being authorised by an officer other than the person posting the entries. This increases the risk that fraudulent transactions may not be detected.
 - c) The Long-Term Financial Plan and the Asset Management Plan have not been reviewed by the Council in the current year.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

Independent Auditor's Report

To the members of the Mindarie Regional Council

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Council for the year ended 30 June 2021 included on the Council's website. The Council's management is responsible for the integrity of the Council's website. This audit does not provide assurance on the integrity of the Council's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. 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.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
14 January 2022

Statement of **comprehensive income** (by nature and type)

For the year ended 30 June 2021

	Notes	Actual 2020/2021 \$	Budget 2020/2021 \$	Restated Actual 2019/2020 \$
Revenue from ordinary activities				
Contributions, reimbursements and donations		56,427	1,500	30,343
Fees and charges	2	53,897,629	53,882,884	53,999,460
Gas generation services	2	770,777	1,130,000	1,055,512
Interest earnings	2	153,198	326,752	492,225
Other revenue	2	875,778	554,380	615,074
Total operating income		55,753,809	55,895,516	56,192,614
Operating expenses				
Employee costs		(4,709,335)	(5,778,105)	(5,516,114)
Materials and contracts		(26,218,800)	(34,895,577)	(25,899,536)
Utilities		(299,369)	(311,167)	(242,374)
Depreciation	2	(10,685,491)	(6,049,096)	(9,620,070)
Amortisation	2	(3,512,431)	(462,791)	(462,790)
Finance/Borrowing costs	2	(4,181,163)	(815,486)	(4,562,496)
Insurance		(223,678)	(222,072)	(210,186)
Other expenses	2	(10,778,888)	(11,553,623)	(10,143,876)
Total operating expenses		(60,609,155)	(60,087,917)	(56,657,442)
Total operating income less expenses		(4,855,346)	(4,192,401)	(464,828)
Profit/(loss) from ordinary activities				
Profit on sale of assets	23	56,441	18,287	37,804
Loss on sale of assets	23	-	(7,963)	(328,740)
Impairment of assets		-	-	(19,645)
		56,441	10,324	(310,581)
NET RESULT		(4,798,905)	(4,182,077)	(775,409)
TOTAL COMPREHENSIVE INCOME		(4,798,905)	(4,182,077)	(775,409)

This statement is to be read in accordance with the attached notes in the financial report.

Statement of **comprehensive income** (by program)

For the year ended 30 June 2021

	Notes	Actual 2020/2021 \$	Budget 2020/2021 \$	Restated Actual 2019/2020 \$
Operating revenues				
General Purpose Funding		55,753,809	55,895,516	56,192,614
Total operating revenues		55,753,809	55,895,516	56,192,614
Profit on disposal of assets				
Governance		-	-	-
Community amenities		56,441	18,287	37,804
Total profit on disposal of assets	23	56,441	18,287	37,804
Operating expenses				
Governance		(7,436,333)	(4,910,785)	(3,549,175)
Community amenities		(22,262,799)	(23,760,402)	(21,808,491)
Resource recovery facility		(27,078,342)	(31,416,730)	(26,737,280)
Total operating expenses		(56,777,474)	(60,087,917)	(52,094,946)
Loss on sale of assets				
Governance		-	-	-
Community amenities		-	(7,963)	(328,740)
Total loss on sale of assets	23	-	(7,963)	(328,740)
Finance costs				
Governance		(304,716)	-	(346,323)
Community amenities		-	-	(405,771)
Resource recovery facility		(3,526,965)	-	(3,810,402)
Total finance costs	2	(3,831,681)	-	(4,562,496)
Impairment of assets				
		-	-	(19,645)
		-	-	(19,645)
NET RESULT		(4,798,905)	(4,182,077)	(775,409)
TOTAL COMPREHENSIVE INCOME		(4,798,905)	(4,182,077)	(775,409)

This statement is to be read in accordance with the attached notes in the financial report.

Statement of financial position

As at 30 June 2021

	Notes	Actual 2020/2021 \$	Budget 2020/2021 \$	Restated Actual 2019/2020 \$	Actual 2019/2020 \$
Current assets					
Cash and cash equivalents	3	5,976,923	-	8,161,207	8,161,207
Other financial assets	3	32,307,354	31,486,682	27,989,739	27,989,739
Trade and other receivables	4	3,811,668	5,415,214	4,289,114	4,289,114
Inventories	5	15,666	14,168	13,290	13,290
Other current assets	6	415,251	325,018	206,258	206,258
Total current assets		42,526,862	37,241,082	40,659,608	40,659,608
Non-current assets					
Property, plant and equipment	7	12,412,875	15,106,897	12,755,412	14,948,369
Infrastructure	8	6,661,334	7,639,567	6,880,537	6,880,537
Right of Use Assets	9	6,675,089	-	7,085,936	7,085,936
Service Concession Assets	10	36,793,165	-	40,637,590	-
Excavation and rehabilitation assets	11	27,465,281	25,442,535	31,678,112	31,678,112
Resource recovery facility	12	585,404	2,795,416	4,097,836	4,097,836
Other non-current assets		-	839,628	-	-
Total non-current assets		90,593,148	51,824,043	103,135,423	64,690,790
TOTAL ASSETS		133,120,010	89,065,125	143,795,031	105,350,398
Current liabilities					
Trade and other payables	13	7,086,838	3,283,655	6,883,413	6,883,413
Employee related provisions	14	744,559	1,689,926	1,061,187	1,061,187
Lease liabilities	15	502,818	-	410,929	410,929
Service Concession liabilities	16	6,145,462	-	5,772,852	-
Other current liabilities		-	1,410,049	-	-
Total current liabilities		14,479,677	6,383,630	14,128,381	8,355,529
Non-current liabilities					
Employee related provisions	14	69,496	243,525	54,640	54,640
Rehabilitation provision	17	22,165,743	17,100,197	21,816,261	21,816,261
Lease liabilities	15	6,456,778	-	6,903,066	6,903,066
Service Concession liabilities	16	66,415,830	-	72,561,292	-
Other non-current liabilities		-	39,983	-	-
Total non-current liabilities		95,107,847	17,383,705	101,335,259	28,773,967
TOTAL LIABILITIES		109,587,524	23,767,335	115,463,640	37,129,496
NET ASSETS		23,532,486	65,297,790	28,331,391	68,220,902
EQUITY					
Retained surplus		(23,933,585)	7,653,062	(23,943,474)	15,946,037
Reserves	18	19,754,751	21,568,748	22,712,639	22,712,639
Revaluation surplus	19	23,625,594	31,990,254	25,476,500	25,476,500
Council contributions	21	4,085,726	4,085,726	4,085,726	4,085,726
TOTAL EQUITY		23,532,486	65,297,790	28,331,391	68,220,902

This statement is to be read in accordance with the attached notes in the financial report.

Statement of changes in equity

For the year ended 30 June 2021

	Notes	Retained Surplus \$	Reserves \$	Revaluation Surplus \$	Council Contributions \$	Total \$
Balance as at 1 July 2019		10,313,069	21,953,499	34,194,632	4,085,726	70,546,926
Prior Period Adjustments						
Change in Accounting Policy	32	(41,440,126)				(41,440,126)
Restated Balance as at 1 July 2019		(31,127,057)	21,953,499	34,194,632	4,085,726	29,106,800
Net Result		(775,409)				(775,409)
Council Contributions		-	-	-	-	-
Transfer (to)/from Reserves		(759,140)	759,140	-	-	-
Net increase – revaluation of assets		-	-	-	-	-
Realisation of revaluation reserve on assets disposals		8,718,132	-	(8,718,132)	-	-
Restated Balance as at 30 June 2020		(23,943,474)	22,712,639	25,476,500	4,085,726	28,331,391
Balance as at 1 July 2020		(23,943,474)	22,712,639	25,476,500	4,085,726	28,331,391
Net result		(4,798,905)	-	-	-	(4,798,905)
Council Contributions		-	-	-	-	-
Transfer (to)/from Reserves		2,957,888	(2,957,888)	-	-	-
Net increase – revaluation of assets		-	-	-	-	-
Realisation of revaluation reserve on assets disposals		1,850,906	-	(1,850,906)	-	-
Balance as at 30 June 2021		(23,933,585)	19,754,751	23,625,594	4,085,726	23,532,486

This statement is to be read in accordance with the attached notes in the financial report.

Statement of cash flow

For the year ended 30 June 2021

	Notes	Actual 2020/2021 \$	Budget 2020/2021 \$	Restated Actual 2019/2020 \$	Actual 2019/2020 \$
Cash flows from operating activities					
Receipts					
Grants and subsidies			-	-	-
Contributions, reimbursements and donations		56,427	1,500	30,343	30,343
Gas generation services		558,374	1,130,000	1,891,138	1,891,138
Fees and charges		60,006,866	53,882,884	59,265,556	59,265,556
Interest earnings		196,220	326,752	613,771	613,771
Other revenue		1,036,907	554,380	615,074	615,074
Payments					
Employee costs		(5,326,131)	(5,298,205)	(5,436,403)	(5,436,403)
Materials and contracts		(35,653,937)	(34,895,577)	(34,668,092)	(38,435,905)
Utilities		(299,369)	(311,167)	(242,374)	(242,374)
Borrowing/Finance costs		(3,831,681)	-	(4,156,723)	(388,910)
Insurance		(223,678)	(222,072)	(210,186)	(210,186)
Other expenditure		(10,778,888)	(12,369,109)	(10,143,876)	(10,143,876)
GST paid		(1,654,175)	-	(1,739,077)	(1,739,077)
Net cash provided by (used in) operating activities	20(b)	4,086,935	2,799,386	5,819,151	5,819,151
Cash flows from investing activities					
Payments for purchases of property, plant and equipment and infrastructure		(1,593,631)	(2,106,154)	(1,147,395)	(1,147,395)
Investments in term deposits		(4,317,615)	-	(2,266,220)	(2,266,220)
Proceeds from sale of assets		108,218	345,000	608,117	608,117
Net cash provided by (used in) investing activities		(5,803,028)	(1,761,154)	(2,805,498)	(2,805,498)
Cash flows from financing activities					
Lease payments		(468,191)	-	(382,081)	(382,081)
Repayment of loans		-	-	(855,078)	(855,078)
Write back security deposits		-	-	(39,983)	(39,983)
Net cash (used in)/from financing activities		(468,191)	-	(1,277,142)	(1,277,142)
Net increase/(decrease) in cash and equivalents		(2,184,284)	1,038,232	1,736,511	1,736,511
Cash and cash equivalents at the beginning of the year		8,161,207	30,448,450	6,424,696	6,424,696
Cash and cash equivalents at the end of the year	20(a)	5,976,923	31,486,682	8,161,207	8,161,207

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 2021

1. Significant Accounting Policies

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

(a) Basis of preparation

The financial report is a general purpose financial report which has 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.

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.

Amendment to Local Governments (Financial Management) Regulations 1996.

The Local Government (Financial Management) Regulations (FM Regs.) take precedence over Australian Accounting Standards. The FM Regs have been amended to specify that vested land is a Right of Use (ROU) asset to be measured at cost. All ROU assets (other than vested improvements) under zero concessionary leases are measured at zero cost rather

than at fair value. The exception is vested improvements on concessionary land such as roads, buildings or other infrastructure which continue to be reported at fair value as opposed to the vested land which is measured at cost. The measurement of vested improvements at fair value is a departure from AASB 16 *Leases* which requires to measure any vested improvements at zero cost.

There is no impact to the MRC financial position with regard to the above amendments to the FM Regs as the MRC does not have any vested land.

(b) 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.

Amortisation on excavation assets

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 period.

Rehabilitation Provision

The rehabilitation provision is based on specific estimates and judgements with regard to the rehabilitation of the landfill cells as and when they reach the end of their useful life.

A periodic review of the provision is conducted and the provision altered to reflect the findings.

(c) 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.

Notes to and forming part of the Financial Statements – continued

1. Significant Accounting Policies – continued

(d) Good and services tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Settlement of Financial Position are stated inclusive of applicable GST. 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 which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(e) 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.

(f) 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).

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.

(g) Inventories

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

(h) Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services that part of the expenditure made on accounting period covering a term extending beyond that period.

(i) Property, plant and equipment, excavation and infrastructure assets

Property, plant and equipment, excavation and infrastructure

assets are brought to account at cost, or fair value, less any accumulated depreciation 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. Assets less than \$5,000 are not capitalised.

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.

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

Notes to and forming part of the Financial Statements – continued

1. Significant Accounting Policies – continued

value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed below.

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.

Revaluation gains in respect of the landfill excavation asset are transferred to retained earnings in line with the volume of tonnes landfilled in the period.

The fair value of fixed assets is determined at least once every five years for the asset classes Land, Buildings, Infrastructure and Investment Property in accordance with regulatory framework, or when Council is of the opinion that the fair value of an asset is materially different from its carrying amount. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2), which requires land, buildings, infrastructure and investment properties to be shown at fair value.

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.

(j) 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 $\frac{2}{3}$ years
Furniture and fittings	5 years
Computers and equipment (excluding servers)	3 years
Computers and equipment (servers)	5 years
Infrastructure (Roads, landscaping, fences, walls and Security lighting)	20 years
Excavation assets	% of actual usage
Rehabilitation assets	Lease period
Resource Recovery Facility (see Note 12)	1 year
Right of use asset	Lease period
Service Concession Asset	10 years

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

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.

(k) Right of Use assets and leases

At inception of contract, the MRC assesses if the contract contains a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined, the MRC uses its incremental borrowing rate.

Right of use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where the lease transfers ownership of the underlying asset, or the cost of the right of use asset reflects that the MRC anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

Notes to and forming part of the Financial Statements – continued

1. Significant Accounting Policies – continued

All contracts that are classified as short term leases (i.e. a lease with a remaining 12 months or less) and leases of low value assets are recognised as an operating expenditure on a straight-line basis over the term of the lease. Leases for right of use assets are secured over the asset being leased.

(l) 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.

(m) 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.

(n) 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 within 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 salaries and wages are recognised as a part of current trade and other payables in the statement of financial position. The MRC's obligations for employees' sick leave, 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.

(o) 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 at amortised cost. Fees paid on the establishment of loan facilities

Notes to and forming part of the Financial Statements – continued

1. Significant Accounting Policies – continued

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 this is the case, they are capitalised as part of the particular asset until such time as the asset is substantially ready for its intended use or sale.

(p) 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%.

(q) 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.

(r) 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.

(s) 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 finance 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.

(t) 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 royalties 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 without any performance obligation are recognised as revenues when received. Where conditional contributions are received and the conditions attaching to the contributions have not yet been satisfied, they are disclosed as a liability in the financial statements as per AASB 15.

(u) 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.

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

Notes to and forming part of the Financial Statements – continued

1. Significant Accounting Policies – continued

(v) 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.

(w) Budget figures

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

w(x) 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.

(y) 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.

(z) Financial Assets**Other financial assets at amortised cost**

The MRC classifies financial assets at amortised costs if both of the following criteria is met:

- the asset is held within a business model whose objective is to collect contractual cash flows and;
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at fair value through profit and loss

The MRC classifies the following financial assets at fair value through profit and loss;

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the MRC has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure can be found at Note 30.

(aa) Financial Liabilities

Financial liabilities are recognised at fair value when the MRC becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measures at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(ab) 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 or liability). 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 or liability (i.e. the market with the greatest volume and level of activity for the asset or liability or,

Notes to and forming part of the Financial Statements – continued**1. Significant Accounting Policies – continued**

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.

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.

(ac) 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**Fees and Charges**

Member tipping fees	49,448,151	50,698,504
Casual tipping fees	4,288,349	2,661,582
Sale of recyclable materials	161,129	639,374
	53,897,629	53,999,460

Gas generation services

Gas royalty and energy certificates	770,777	1,055,512
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Interest earnings

Interest on reserve funds	139,455	462,499
Interest on other funds	13,743	29,726
	153,198	492,225

Other revenue

Miscellaneous income	875,778	615,074
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Expenses**Finance costs**

Decommissioning provision accretion	349,482	405,771
Interest expense – leases	304,716	346,323
Interest expense – service concession	3,526,965	3,767,813
Interest expense – loans	-	42,589
	4,181,163	4,562,496

Other expenses

State landfill levy	10,318,078	9,846,997
Other expenses	460,810	296,879
	10,778,888	10,143,876

Auditors' remuneration

Audit of the financial report	75,720	40,000
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Amortisation

Resource Recovery Facility	3,512,431	462,790
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Notes to and forming part of the Financial Statements – continued

2. Revenues and Expenses – continued

	Actual 2020/2021 \$	Restated Actual 2019/2020 \$
Depreciation		
Buildings	405,040	383,655
Furniture and equipment	61,548	112,487
Computing equipment	194,560	219,748
Plant and machinery	967,675	1,187,970
Infrastructure	474,771	469,237
Right of use assets	524,639	590,495
Service Concession assets	3,844,427	3,844,426
Excavation asset	2,486,592	2,266,861
Decommissioning and Post Closure	1,726,239	545,191
	10,685,491	9,620,070

	Actual 2020/2021 \$	Actual 2019/2020 \$
3. Cash and Cash Equivalents		
Cash in hand	3,000	3,200
Cash in bank	5,973,923	8,158,007
Cash and cash equivalents	5,976,923	8,161,207
Financial assets at amortised cost	32,307,354	27,989,739
	38,284,277	336,150,946
Unrestricted cash	18,529,526	13,438,307
Restricted cash	19,754,751	22,712,639
	38,284,277	36,150,946
The following restrictions have been imposed by Council resolution, regulation or external requirements:		
Site rehabilitation reserve	15,138,197	14,788,715
Carbon abatement reserve	491,076	491,076
Capital expenditure reserve	2,977,954	4,535,324
RRF maintenance reserve	1,147,524	897,524
Participants' surplus reserve	-	2,000,000
Total reserves	19,754,751	22,712,639

Notes to and forming part of the Financial Statements – continued

4. Trade and Other Receivables

Trade and other receivables

GST Receivable

Actual 2020/2021 \$	Actual 2019/2020 \$
3,811,668	4,289,114
-	-
3,811,668	4,289,114

5. Inventories

Fuel

Actual 2020/2021 \$	Actual 2019/2020 \$
15,666	13,290

6. Other Current Assets

Prepaid expenses

Accrued income

Actual 2020/2021 \$	Actual 2019/2020 \$
89,581	111,527
325,670	94,731
415,251	206,258

7. Property, Plant and Equipment

Movements in the carrying amounts of each class of property, plant and equipment between the beginning and end of the financial year are shown in the table below:

	Note	Land \$	Buildings \$	Furniture and fittings \$	Computer and equipment \$	Plant and equipment \$	Work in progress \$	Total \$
Opening balance 1 July 2019		6,760,000	3,916,570	242,752	440,832	5,931,963	-	17,292,117
Net adjustment on initial application of AASB 1059	32	(2,192,957)	-	-	-	-	-	(2,192,957)

Notes to and forming part of the Financial Statements – continued

7. Property, Plant and Equipment – continued

	Note	Land \$	Buildings \$	Furniture and fittings \$	Computer and equipment \$	Plant and equipment \$	Work in progress \$	Total \$
Restated								
Opening Balance		4,567,043	3,916,570	242,752	440,832	5,931,963	-	15,099,160
Additions		-	162,274	58,820	66,785	171,287	-	459,166
Disposals		-	-	-	-	(899,054)	-	(899,054)
Depreciation		-	(383,655)	(112,487)	(219,748)	(1,187,970)	-	(1,903,860)
Carrying amount at 30 June 2020		4,567,043	3,695,189	189,085	287,869	4,016,226	-	12,755,412
Comprises:								
Gross carrying amount as at 30 June 2019		4,567,043	4,078,844	301,572	507,617	5,204,196	-	14,659,272
Accumulated depreciation as at 30 June 2019		-	(383,655)	(112,487)	(219,748)	(1,187,970)	-	(1,903,860)
Carrying amount as at 30 June 2020		4,567,043	3,695,189	189,085	287,869	4,016,226	-	12,755,412
Additions		-	-	-	-	10,997	1,327,066	1,338,063
Transfers from/(to) other asset classes		-	-	-	89,860	1,211,942	(1,301,802)	-
Disposals		-	-	-	-	(51,777)	-	(51,777)
Depreciation		-	(405,040)	(61,548)	(194,560)	(967,675)	-	(1,628,823)
Carrying amount at 30 June 2021		4,567,043	3,290,149	127,537	183,169	4,219,713	25,264	12,412,875
Comprises:								
Gross carrying amount as at 30 June 2021		4,567,043	4,078,844	301,572	597,477	6,375,358	25,264	15,945,558
Accumulated depreciation as at 30 June 2021		-	(788,695)	(174,035)	(414,308)	(2,155,645)	-	(3,532,683)
Carrying amount at 30 June 2021		4,567,043	3,290,149	127,537	183,169	4,219,713	25,264	12,412,875

The land owned by the MRC is the site which houses the RRF at 109 Pederick Road, Neerabup. Refer to Note 22 for detailed disclosures regarding fair value measurements.

Notes to and forming part of the Financial Statements – continued

7. Property, Plant and Equipment – continued

All property, plant and equipment and infrastructure assets (refer Note 8) were independently valued during the 2018/19 financial year. The excavation asset (refer note 11) was independently valued in the 2017/18 financial year. These asset classes were 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 were recognised directly in the statement of comprehensive income.

The next valuations will be carried out in the 2021/22 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.

8. Infrastructure

Infrastructure – at fair value

Less Accumulated Depreciation

Work in Progress

Infrastructure assets comprise mainly of roads, fencing, leachate, gas wells and groundwater monitoring assets.

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

Opening balance

Additions

Transfers from/to other assets

Disposals

Depreciation

Net revaluation of assets

	Actual 2020/2021 \$	Actual 2019/2020 \$
	7,605,341	7,349,773
	(944,007)	(469,236)
	6,661,344	6,880,537
	-	-
	6,661,344	6,880,537
	6,880,537	6,661,544
	-	688,229
	255,568	-
	-	-
	(474,771)	(469,236)
	-	-
	6,661,344	6,880,537

Notes to and forming part of the Financial Statements – continued

9. Right of Use Asset

The right of use asset refers solely to the lease of the land for the Tamala Park facility. The lease expires in 2032. The sub lease relates to the land that houses the power station.

Movement in carrying amounts between the beginning and the end of the current financial year are shown:

	Right of use asset land \$
Balance as 1 July 2019	7,696,076
Less: Sub lease	(19,645)
Depreciation expense	(590,495)
Balance as at 30 June 2020	7,085,936
Net results for rent review and CPI Adjustments	113,792
Depreciation expense	(524,639)
Balance as at 30 June 2021	6,675,089
The following amounts were recognised in the statement of comprehensive income during the period in respect of leases:	
Depreciation expense on lease liability	524,639
Interest expense on lease liability	304,716
Total amount recognised in the statement of comprehensive income	829,355
Actual 2019-2020	
Depreciation expense on lease liability	590,495
Interest expense on lease liability	346,323
Total amount recognised in the statement of comprehensive income	936,818

Notes to and forming part of the Financial Statements – continued

10. Service Concession Assets

The service concession asset relates to the Resource Recovery Facility Agreement (RRFA). Under this agreement the operator has responsibility to manage the facility for the purpose of processing Member Council waste on behalf of the Council. The agreement was entered into for a 20-year term ending June 2030. Please refer to Notes 32 and 35.

Movement in carrying amounts between the beginning and the end of the current financial year.

	Land \$	RRFA \$
1 July 2019		
Opening carrying amount		
Net adjustment on initial application of AASB 1059	2,192,957	42,289,060
Restated carrying amount	2,192,957	42,289,060
Additions	-	-
Transfers from/(to) other asset classes	-	-
Revaluations	-	-
Depreciation	-	(3,844,426)
Carrying amount 30 June 2020	2,192,957	38,444,634
Gross carrying amount	2,192,957	42,289,060
Accumulated Depreciation	-	(3,844,426)
1 July 2020		
Gross carrying amount	2,192,957	42,289,060
Accumulated Depreciation	-	(3,844,426)
Carrying amount at start of period	2,192,957	38,444,634
Additions	-	-
Transfers from/(to) other asset classes	-	-
Revaluations	-	-
Depreciation	-	(3,844,426)
Carrying amount 30 June 2021	2,192,957	34,600,208
Gross carrying amount	2,192,957	42,289,060
Accumulated Depreciation	-	(7,688,852)
Carrying amount 30 June 2021	2,192,957	34,600,208

Notes to and forming part of the Financial Statements – continued**10. Service Concession Assets – continued****Initial measurement**

A service concession asset is initially measured at current replacement cost in accordance with the cost approach to fair value in AASB Fair Value Measurement.

This same measurement approach applies to existing assets of the Council that have been reclassified as service concession assets at the date of reclassification. Any difference between the carrying amount of the asset and its current replacement cost is accounted for as if it's a revaluation of the asset.

Subsequent measurement

After initial recognition, service concession assets are subsequently measured applying the revaluation model.

Depreciation and impairment of service concession assets

Subsequent to initial recognition or reclassification, a service concession asset is depreciated in accordance with AASB 116 Property, Plant and Equipment, with any impairment recognised in accordance with AASB 136 Impairments of Assets.

Subsequent to taking legal ownership of the RRF, MRC is actively assessing options for the RRF to be repurposed to operate as a FOGO facility going forward. To date, a FOGO trial was conducted at the RRF which confirmed that it could be repurposed to process FOGO with minor modifications required. The following key areas still need to be successfully completed to enable the RRF to process FOGO planned in the future:

- The employment of technical employees with detailed working knowledge the facilities along with additional plant employees to operate the RRF. MRC has employed 1 technical employee to date.
- Obtain MRC Council support and approval of the MRC CEO's plans to repurpose the RRF to process FOGO.
- Investigate further the replacement of the roof and secondary steelwork of the Maturation Hall within the RRF as advised by an independent engineering condition assessment report.

MRC management expects the completion of these areas by the first quarter of 2022.

Notes to and forming part of the Financial Statements – continued

11. Excavation And Rehabilitation Assets

Movements in the carrying amount of Excavation and Rehabilitation assets between the beginning and end of the financial year are reflected as follows:

	Rehabilitation Asset			
	Excavation Asset	Decommissioning Asset, Stage 2 Phase 3	Rehabilitation Asset, Post Closure	Total
	\$	\$	\$	\$
Balance at 30 June 2019	24,517,926	2,842,375	2,064,319	29,424,620
Depreciation Expense	(2,266,863)	(311,494)	(233,697)	(2,812,054)
Increase to Rehabilitation Provision	-	-	5,065,546	5,065,546
Balance at 30 June 2020	22,251,063	2,530,881	6,896,168	31,678,112
Comprises:				
Gross carrying amount at 30 June 2020	26,914,614	9,203,830	9,116,303	45,234,747
Accumulated Depreciation at 30 June 2020	(4,663,551)	(6,672,949)	(2,220,135)	(13,556,635)
Carrying amount at 30 June 2020	22,251,063	2,530,881	6,896,168	31,678,112
Depreciation Expense	(2,486,592)	(864,218)	(862,021)	(4,212,831)
Increase to Rehabilitation Provision	-	-	-	-
Carrying amount at 30 June 2021	19,764,471	1,666,663	6,034,147	27,465,281
Comprises:				
Gross carrying amount at 30 June 2021	26,914,614	9,203,830	9,116,303	45,234,747
Accumulated Depreciation at 30 June 2021	(7,150,143)	(7,537,167)	(3,082,156)	(17,769,466)
Carrying amount at 30 June 2021	19,764,471	1,666,663	6,034,147	27,465,281

The excavation asset relates directly to the creation of the landfill cells.

The rehabilitation asset refers to the rehabilitation, closure and post closure monitoring costs of the landfill cells.

Notes to and forming part of the Financial Statements – continued

12. Resource Recovery Facility (RRF)

The Resource Recovery Facility (RRF) asset relates to the facility at 109 Pederick Road, Neerabup

	Actual 2020/2021 \$	Actual 2019/2020 \$
Capital expenditure	7,728,481	7,728,481
Less Accumulated depreciation	(7,277,992)	(4,575,057)
	450,489	3,153,424
Pre-operating expenses (commissioning)	2,093,000	2,093,000
Less Accumulated amortisation	(1,958,085)	(1,148,588)
	134,915	944,412
	585,404	4,097,836

The RRF assets comprise the directly associated costs with regard to the implementation of the facility. Historically these assets have been depreciated over the term of the Resource Recovery Facility Arrangement (RRFA). As negotiations have resulted in the exit of this contract (see Note 31) the depreciation expense for this financial year has been accelerated. As such the useful life has been amended in Note 1.

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	3,153,424	944,412	4,097,836
Amortisation	(2,702,935)	(809,497)	(3,512,432)
Closing balance	450,489	134,915	585,404

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	3,511,430	1,049,196	4,560,626
Amortisation	(358,006)	(104,784)	(462,790)
Closing balance	3,153,424	944,412	4,097,836

Notes to and forming part of the Financial Statements – continued

13. Trade and Other Payables

	Actual 2020/2021 \$	Actual 2019/2020 \$
Current		
Sundry creditors	6,478,394	6,427,784
Accrued expenses	412,088	236,761
Accrued salaries and wages	95,388	136,451
GST Payable	100,968	82,417
	7,086,838	6,883,413

14. Employee Related Provisions

Current		
Provision for annual leave and sick leave	414,589	655,924
Provision for long service leave	285,176	342,029
	699,765	997,953
Employment on costs	44,793	66,234
	744,559	1,061,187
Non-current		
Provision for long service leave	65,321	53,146
Employment on-costs	4,175	1,494
	69,496	54,640
Total employee related provisions	814,055	1,115,827

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

	Provision for Annual and Sick Leave \$	Provision for On-costs \$	Provision for Long Service Leave \$	Total \$
Opening balance 1 July 2020	655,924	64,728	395,175	1,115,827
Additional provisions made	266,294	23,989	31,209	321,492
Amounts used	(507,629)	(39,748)	(75,887)	(623,264)
Closing balance 30 June 2021	414,589	48,969	350,497	814,055

Notes to and forming part of the Financial Statements – continued

14. Employee Related Provisions – continued

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

	Provision for Annual and Sick Leave \$	Provision for On-costs \$	Provision for Long Service Leave \$	Total \$
Opening balance 1 July 2019	676,228	67,835	306,694	1,050,757
Additional provisions made	249,798	51,763	96,256	397,817
Amounts used	(270,102)	(54,870)	(7,775)	(332,747)
Closing balance 30 June 2020	655,924	64,728	395,175	1,115,827

Actual 2019/2020 \$	Actual 2018/2019 \$
---------------------------	---------------------------

Annual and sick leave liability

Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Within 12 months after the reporting date	220,000	496,439
More than 12 months after the reporting date	194,589	159,482
	414,589	655,924

The provision for annual leave and sick leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liability

Unconditional long service leave provisions are classified as current liabilities as the MRC does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Pre-conditional and conditional long service leave provisions are classified as non-current liabilities as the MRC has an unconditional right to defer settlement of the liability until the employee has completed the required years of service. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Within 12 months after the reporting date	80,000	112,463
More than 12 months after the reporting date	270,497	282,712
	350,497	395,175

The provision for long service leave is calculated at present value as the MRC does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by the employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Notes to and forming part of the Financial Statements – continued

14. Employee Related Provisions – continued**Employee on-costs**

The settlement of the above leave liabilities give rise to the payment of employee on-costs including worker's compensation insurance. The provision is the present value of expected future payments.

	Actual 2020/2021 \$	Actual 2019/2020 \$
Carrying amount at start of period	64,728	67,835
Additional / (reversal of) provisions recognised	(15,759)	(3,107)
	48,969	64,728

15. Lease Liabilities

	Actual 2019/2020 \$	Actual 2018/2019 \$
Lease liability – current	502,818	410,929
Lease liability – non-current	6,456,778	6,903,066
Total lease liability	6,959,596	7,313,995

The lease liability relates to the land at 1700 Marmion Avenue, Tamala Park, WA 6030, the lease expires in 2032 and is reviewed every 5 years.

16. Service Concession Liabilities

The service concession arrangement relates to the 20-year Resource Recovery Facility Agreement (RRFA) with an agreement end date of 2030. Under the agreement the operator has responsibility to manage the facility for the purpose of processing Member Council waste on behalf of the Council. On termination of the agreement the Council will assume all rights and responsibilities in relation to the assets and liabilities of the Service Concession Arrangement. Please refer to Note 35 for the accounting policy for the Service Concession assets and liabilities.

Notes to and forming part of the Financial Statements – continued

16. Service Concession Liabilities – continued

	RRFA \$
1 July 2019	
Opening carrying amount	-
Net adjustment on initial application of AASB 1059	83,729,186
Carrying amount 30 June 2019	83,729,186
Additions	-
Repayment of SCA Liability	(9,162,855)
Interest expense	3,767,813
Carrying amount 30 June 2020	78,334,144
Additions	-
Repayment of SCA Liability	(9,299,817)
Interest expense	3,526,965
Carrying amount 30 June 2021	72,561,292

The Service Concession Lease is made up of Current and Non-current Liabilities

	Actual 2020/21 \$	Actual 2019/2020 \$
Current	6,145,462	5,772,852
Non-current	66,415,830	72,561,292
Carrying amount	72,561,292	78,334,144

17. Rehabilitation Provision

	Stage 2 Phase 2 East \$	Stage 2 Phase 2 West \$	Stage 2 Phase 3 \$	Post Closure \$	Total \$
Balance as 1 July 2019	528,200	528,186	8,880,782	6,407,776	16,344,944
Additional provisions made	-	-	248,010	5,223,307	5,471,317
Amounts used	-	-	-	-	-
Balance as at 1 July 2020	528,200	528,186	9,128,792	11,631,083	21,816,261
Additional provisions made	-	-	191,721	157,761	349,482
Amounts used	-	-	-	-	-
Closing balance as at 30 June 2021	528,200	528,186	9,320,513	11,788,844	22,165,743

Notes to and forming part of the Financial Statements – continued

18. Reserves

	Actual 2020/2021 \$	Budget 2020/2021 \$	Actual 2019/2020 \$
CASH BACKED			
<u>Site rehabilitation reserve</u>			
Opening balance	14,788,715	16,223,972	13,082,944
Transfer to reserve	349,482	349,482	1,705,771
Transfer from reserve	-	-	-
Closing balance	15,138,197	16,573,454	14,788,715
<u>Capital expenditure reserve</u>			
Opening balance	4,535,324	3,379,516	5,731,955
Transfer to reserve	-	-	-
Transfer from reserve	(1,557,370)	(2,106,154)	(1,196,631)
Closing balance	2,977,954	1,273,362	4,535,324
<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)	-	-
Closing balance	-	2,000,000	2,000,000
<u>Carbon abatement reserve</u>			
Opening balance	491,076	491,076	491,076
Transfer to reserve	-	-	-
Transfer from reserve	-	-	-
Closing balance	491,076	491,076	491,076
<u>RRF maintenance reserve</u>			
Opening balance	897,524	980,856	647,524
Transfer to reserve	250,000	250,000	250,000
Transfer from reserve	-	-	-
Closing balance	1,147,524	1,230,856	897,524
Total Cash Backed Reserves	19,754,751	21,568,748	22,712,639

Notes to and forming part of the Financial Statements – continued

18. Reserves – continued

Reserves Summary

	Actual 2020/2021 \$	Budget 2020/2021 \$	Actual 2019/2020 \$
Opening Balance 2020	22,712,639	23,075,420	21,953,499
Transfers to reserves	599,482	599,482	1,955,771
Transferred from reserves to retained surplus	(3,557,370)	(2,106,154)	(1,196,631)
Closing Balance 2021	19,754,751	21,568,748	22,712,639

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. Anticipated date of use – ongoing.

Capital expenditure reserve – to be used to fund ongoing capital expenditure requirements. Anticipated date of use – ongoing.

Participants' Surplus Reserve – to be used to fund a deficit as shown in the year end accounts. Expended in the current financial year.

Carbon abatement reserve - to be used to fund carbon abatement projects. Anticipated date of use – ongoing.

RRF maintenance reserve – to be used to fund RRF maintenance obligations. Anticipated date of use – ongoing.

Notes to and forming part of the Financial Statements – continued

19. Revaluation Surplus

	Actual 2020/2021 \$	Budget 2020/2021 \$	Actual 2019/2020 \$
<u>Land and Buildings</u>			
Opening balance	6,699,484	-	6,699,484
Revaluation increment	-	-	-
	6,699,484	-	6,699,484
<u>Furniture and fittings</u>			
Opening balance	351,331	-	351,331
Revaluation increment	-	-	-
Realised on Sale	(14,101)	-	-
	337,230	-	351,331
<u>Computers and equipment</u>			
Opening balance	696,241	-	696,241
Revaluation increment	-	-	-
Realised on Sale	(67,324)	-	-
	628,917	-	696,241
<u>Plant and equipment</u>			
Opening balance	494,447	-	1,030,969
Revaluation increment	-	-	-
Realised on Sale	(189,650)	-	(536,522)
	304,797	-	494,447
<u>Infrastructure</u>			
Opening balance	2,435,702	-	2,435,702
Revaluation increment	-	-	-
Revaluation decrement	-	-	-
Realised on Sale	-	-	-
	2,435,702	-	2,435,702
<u>Landfill cell development excavation</u>			
Opening balance	14,799,295	-	22,980,905
Revaluation increment	-	-	-
Revaluation decrement	-	-	-
Realised on Usage	(1,579,831)	-	(8,181,610)
	13,219,464	-	14,799,295
Total revaluation surplus	23,625,594	-	25,476,500
<u>Revaluation surplus summary</u>			
Opening Balance	25,476,500	-	34,194,632
Revaluation Increment	-	-	-
Realised on asset disposals	(1,850,906)	-	(8,718,132)
Total revaluation surplus	23,625,594	-	25,476,500

Notes to and forming part of the Financial Statements – continued

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:

	Actual 2020/2021 \$	Budget 2020/2021 \$	Actual 2019/2020 \$
Cash and cash equivalents	5,976,923	31,486,682	8,161,207

20(b) Reconciliation of the Net Result to net cash provided by operating activities

	Notes	Actual 2020/2021 \$	Budget 2020/2021 \$	Restated Actual 2019/2020 \$	Actual 2019/2020 \$
Net Result		(4,798,905)	(4,182,077)	(775,409)	(2,326,024)
<u>Non cash items</u>					
Depreciation	2	10,685,491	6,049,096	9,620,070	5,775,644
Amortisation	2	3,512,431	462,791	462,790	462,790
Finance charges	2	349,482	-	405,771	405,771
(Profit)/loss on sale of assets	23	(56,441)	(10,324)	290,936	290,936
Impairment of assets on revaluation			-	19,645	19,645
Assets written off			-	-	-
<u>Changes in current assets and liabilities</u>					
(Increase)/decrease in receivables		477,446	-	476,811	476,811
(Increase)/decrease in inventories		(2,376)	-	(323)	(323)
(Increase)/decrease in prepayments and accrued income		(208,994)	-	113,847	113,846
(Decrease)/increase in payables		203,424	-	534,985	534,985
(Decrease)/increase in employee provisions		(301,772)	-	65,070	65,070
(Increase)/decrease in Right of Use assets		-	-	-	-
(Increase)/decrease in Service Concession liabilities		(5,772,851)	-	(5,395,042)	-
(Increase)/decrease in leased assets		-	479,900	-	-
Net cash provided by operating activities		4,086,935	2,799,386	5,819,151	5,819,151

Notes to and forming part of the Financial Statements – continued

21. Council Contributions

		Actual 2020/2021 \$	Actual 2019/2020 \$
The following table shows the respective Council's interest in the MRC:			
City of Joondalup	(16.67%)	680,958	680,958
City of Wanneroo	(16.67%)	680,958	680,958
City of Stirling	(33.33%)	1,361,906	1,361,906
City of Perth	(8.33%)	450,285	450,285
City of Vincent	(8.33%)	303,873	303,873
Town of Cambridge	(8.33%)	303,873	303,873
Town of Victoria Park	(8.33%)	303,873	303,873
		4,085,726	4,085,726

22. Fair Value Measurements

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

- Land and buildings
- Infrastructure
- Excavation asset
- Service Concession assets

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:

	30 June 2021			
	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
<u>Recurring fair value measurements</u>				
Land	-	6,760,000		6,760,000
Buildings	-		3,290,149	3,290,149
Infrastructure	-		6,661,334	6,661,334
Excavation	-		19,764,471	19,764,471
Service Concession assets	-		36,793,165	36,793,165
	-	6,760,000	66,509,119	73,269,119

Notes to and forming part of the Financial Statements – continued

22. Fair Value Measurements – continued

	Restated 30 June 2020			
	Level 1	Level 2	Level 3	Total
<u>Recurring fair value measurements</u>	\$	\$	\$	\$
Land	-	6,760,000	-	6,760,000
Buildings	-	-	3,695,189	3,695,189
Infrastructure	-	-	6,880,537	6,880,537
Excavation	-	-	22,251,063	22,251,063
Service Concession assets	-	-	40,637,590	40,637,590
	-	6,760,000	73,464,379	80,224,379

22(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.

22(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.

22(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 2021	Valuation techniques	Inputs used
Land	2	6,760,000	Market approach	A
Buildings	3	3,290,149	Cost approach	B
Infrastructure	3	6,661,334	Cost approach	B
Excavation	3	19,764,471	Cost approach	B
Service Concession assets	3	36,793,165	Cost approach	B
Total		36,475,954		

A - Sales of similar properties

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

Notes to and forming part of the Financial Statements – continued**22. Fair Value Measurements – continued****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.

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 are 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.

Excavation

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

The depreciation of the asset is based upon its useful life and airspace availability. All inputs require extensive professional judgement. Therefore, the MRC's excavation assets were classified as having been valued using Level 3 valuation inputs.

Service Concession assets

The MRC's service concession asset relates directly to the Resource Recovery Facility Agreement (RRFA), such assets are valued by a professionally qualified registered valuer using the cost/CRC approach.

The depreciation of the asset is based upon the length of the agreement. All inputs require extensive professional judgement. Therefore, the MRC's service concession assets were classified as having been valued using Level 3 valuation inputs.

Notes to and forming part of the Financial Statements – continued

23. Asset Disposals

Budget	Net Book Value \$	Selling Price \$	Profit/(loss) \$
Plant and equipment			
Tana compactor Plant 107	307,963	300,000	(7,963)
Caterpillar 12G Grader Plant 01	20,802	30,000	9,198
Toyota Forklift Plant 98	5,911	15,000	9,089
Net Loss on Sale of Assets	334,676	345,000	10,324
Actual 2020/2021			
Hook Lift Bin Equip 1122	-	31,799	31,799
ARCA FHBS-916M Bandsaw Equip 189	-	1,574	1,574
Caterpillar Grader Plant 01	31,465	46,088	14,623
Kia Carnival Plant 125	20,312	28,757	8,445
Net Loss on Sale of Assets	51,777	108,218	56,441
Actual 2019/2020			
Komatsu WA470 Plant 93	137,440	111,435	(26,005)
Komatsu WA470 Plant 94	126,853	102,793	(24,060)
Komatsu dump truck Plant 90	101,552	139,356	37,804
Sumitomo excavator Plant 89	36,653	36,537	(116)
Bomag compactor Plant 100	447,996	193,424	(254,572)
Cat skid steer loader Plant 108	48,558	24,571	(23,987)
Net Profit on Sale of Assets	899,052	608,116	(290,936)

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.

Computers and equipment	139,844
Furniture and equipment	75,651
Plant and equipment	91,741
Infrastructure	2,000
Total transfer of assets	309,236

Notes to and forming part of the Financial Statements – continued

24. Financial Ratios

	Actual 2020/21	Restated Actual 2019/2020	Restated Actual 2018/2019
Current ratio	1.57	1.27	2.04
Asset sustainability ratio	0.61	0.48	1.79
Debt service cover ratio	1.32	1.64	48.31
Operating surplus ratio	(0.09)	(0.01)	0.05
Own source revenue coverage ratio	0.92	0.99	1.01
Asset consumption ratio	0.67	0.78	0.76
Asset renewal funding ratio	1.00	1.00	1.00

Ratio formulas**Current ratio**

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

Asset sustainability ratio

Capital renewal and replacement expenditure / depreciation expense

Debt service cover ratio

Annual operating surplus before interest and depreciation / principal and interest

Operating surplus ratio

Operating revenue – operating expense / own source operating revenue

Own source revenue ratio

Own source operating revenue / operating expenses

Asset consumption ratio

Depreciated replacement cost of assets / current replacement cost of depreciated assets

Asset renewal funding ratio

NPV of planned capital renewals over 10 years / 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

Objective: To provide responsible and accountable financial practices.

Comprises: Interest from investments, fees and charges.

Governance

Objective: To provide responsible, accountable governance and management of the MRC.

Comprises: Member Council elected delegates, corporate support services.

Community Amenities

Objective: To provide sustainable waste disposal, resource recovery and recycling operations and solutions in partnership with Member Councils.

Comprises: Costs of the recycling centre, transfer station and landfill.

Resource Recovery Facility

Objective: To provide recycling operations and solutions in partnership with Member Councils.

Comprises: Costs associated with the Resource Recovery Facility.

Notes to and forming part of the Financial Statements – continued

25. Assets Classified by Type and Local Government Program – continued

	Actual 2020/21	Restated Actual 2019/2020	Restated Actual 2018/2019
Current assets			
Community amenities	42,526,862	40,659,608	37,247,209
Non-current assets			
<u>Land and Buildings</u>			
Governance	1,275,903	1,414,324	1,532,015
Community amenities	1,597,490	1,827,593	1,894,769
RRF	4,983,799	5,020,314	7,249,786
<u>Furniture & Fittings</u>			
Governance	-	940	2,243
Community amenities	127,537	188,145	240,509
<u>Computers & Equipment</u>			
Governance	-	-	-
Community amenities	208,433	287,868	440,832
<u>Right of Use Asset</u>			
Community amenities	6,675,089	7,085,936	-
<u>Service Concession Asset</u>			
RRF	36,793,165	40,637,591	-
<u>Plant & Equipment</u>			
Governance	19,981	27,490	35,000
Community amenities	4,199,733	3,988,736	5,896,963
<u>Infrastructure</u>			
Community amenities	6,661,334	6,880,537	6,661,544
<u>Excavation work</u>			
Community amenities	19,764,471	22,251,063	24,517,926
<u>Resource Recovery Facility</u>			
RRF	585,404	4,097,836	4,560,626
<u>Rehabilitation Asset</u>			
Community amenities	7,700,810	9,427,049	4,906,694
TOTAL ASSETS	133,120,010	143,795,032	95,186,116

Notes to and forming part of the Financial Statements – continued

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

	Actual 2020/2021 \$	Budget 2020/2021 \$	Actual 2019/2020 \$
General Purpose Funding	55,544,184	55,567,264	55,547,197
Total Fees and charges and other services	55,544,184	55,567,264	55,547,197

27. Financial Activity Information and Member Charges

BUDGET	Processable Tonnes	Non- processable Tonnes	Total Tonnes	Average Rate* \$	Revenue \$
Waste					
Town of Cambridge	5,400	55	5,455	205.00	1,118,275
City of Joondalup	31,070	600	31,670	205.00	6,492,350
City of Perth	13,000	-	13,000	205.00	2,665,000
City of Stirling	42,000	6,000	48,000	205.00	9,840,000
Town of Victoria Park	12,800	100	12,900	205.00	2,644,500
City of Vincent	12,000	1,400	13,400	205.00	2,747,000
City of Wanneroo	58,250	6,600	64,850	205.00	13,294,250
Residue					
BioVision	-	56,700	56,700	205.00	11,623,500
Closing balance	174,520	71,455	245,975		50,424,875

Notes to and forming part of the Financial Statements – continued

27. Financial Activity Information and Member Charges – continued

ACTUAL	Processable Tonnes	Non- processable Tonnes	Total Tonnes	Average Rate* \$	Revenue \$
Waste					
Town of Cambridge	5,829	21	5,850	205.00	1,199,240
City of Joondalup	32,446	564	33,010	205.02	6,767,633
City of Perth	12,821	2	12,823	205.00	2,628,701
City of Stirling	42,478	4,649	47,128	205.00	9,661,200
Town of Victoria Park	11,918	-	11,918	205.00	2,443,277
City of Vincent	10,425	1,120	11,545	205.00	2,366,749
City of Wanneroo	59,560	1,565	61,125	205.09	12,536,341
Residue					
BioVision	-	57,781	57,781	205.00	11,845,011
Closing balance	175,478	65,702	241,180		49,448,151

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

28. Councillors' Remuneration

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

	Actual 2020/2021 \$	Budget 2020/2021 \$	Actual 2019/2020 \$
Meeting fees	127,078	128,750	124,462
Chairman's and Deputy Chairman's allowance	24,457	24,463	25,941
Conference expenses	-	-	983
Members' allowances	12,228	15,000	11,584
	163,763	168,213	162,970

29. Employee Numbers

	Actual 2020/2021 \$	Actual 2019/2020 \$
The number of full-time equivalent employees at the end of the financial year was:	29.1	44.0

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	
	2020/2021	Restated 2019/2020	2020/2021	Restated 2019/2020
	\$	\$	\$	\$
<u>Financial assets</u>				
Cash and equivalents	5,976,923	8,161,207	5,976,923	8,161,207
Financial assets at amortised costs:				
Term Deposits	32,307,354	27,989,739	32,307,354	27,989,739
Receivables	3,811,668	4,289,114	3,811,668	4,289,114
	42,095,945	40,440,060	42,095,945	40,440,060
<u>Financial liabilities</u>				
Financial liabilities at amortised costs:				
Payables	6,985,870	6,800,996	6,985,870	6,800,996
Lease Liabilities	6,959,596	7,313,995	6,959,596	7,313,995
Service Concession Liabilities	72,561,292	78,334,184	72,561,292	78,334,184
	86,506,758	92,449,175	86,506,758	92,449,175

Fair value is determined by:

Cash and equivalents, receivables and payables – estimated to the carrying values which approximate fair value.

Financial assets at fair value to profit and loss – based on market valuations and verified by independent financial advisors.

The amounts for receivables and payables exclude the GST recoverable from/payable to the ATO.

Notes to and forming part of the Financial Statements – continued

30. Financial Risk Management – continued**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.

	2020/2021	2019/2020
Impact of 1% movement in interest rate on profit and loss and equity, holding all other variables constant.	59,769	81,612

30(b) Receivables

The MRC's major 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.

The MRC applies AASB 9 simplified approach to measuring expected credit losses using a loss allowance for all trade receivables. To measure the expected credit losses, member council user fees and charges are separated from other trade receivables. Any expected loss rates are based on the payment profiles of fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced in this period.

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

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

	Current \$	More than 15 days past due \$	More than 29 days past due \$	More than 43 days past due \$	Total \$
Trade and other receivables	3,416,310	362,338	12,080	20,940	3,811,668
Expected credit loss	0%	0%	0%	0%	
Loss Allowance	-	-	-	-	-

There have been no doubtful debts over the past 36 months and therefore no expected credit loss for the current financial year.

Notes to and forming part of the Financial Statements – continued

30. Financial Risk Management – continued

The ageing profile and loss allowance of the MRC's receivables for the previous year was:

	Current \$	More than 15 days past due \$	More than 29 days past due \$	More than 43 days past due \$	Total \$
Trade and other receivables	3,101,409	724,963	113,042	349,700	4,289,114
Expected credit loss	0%	0%	0%	0%	
Loss Allowance	-	-	-	-	-

30(c) Payables and borrowings

Payables, lease liabilities and service concession liabilities are subject to liquidity 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, lease liabilities and service concession liabilities.

	Due within 1 year \$	Due between 1 and 5 years \$	Due after 5 years \$	Total contractual cash flow \$	Carrying value \$
30 June 2021					
Payables	7,086,838	-	-	7,086,838	7,086,838
Lease Liability	816,000	3,264,000	4,896,000	8,976,000	6,959,596
Service Concession Liability	9,414,175	39,187,261	41,756,081	90,357,517	72,561,292
	17,317,013	42,451,261	46,652,081	106,420,355	86,607,726
30 June 2020 (Restated)					
Payables	6,883,413	-	-	6,883,413	6,883,413
Lease Liability	772,202	3,264,000	5,712,000	9,748,202	7,313,995
Service Concession Liability	9,265,920	38,570,138	51,787,378	99,623,437	78,334,144
	16,921,535	41,834,138	57,499,378	116,255,052	92,531,552

Notes to and forming part of the Financial Statements – continued**31. Events after the Reporting Period**

The MRC was until recently a party to a 20-year waste processing agreement with BioVision 2020 Pty Ltd (BioVision) which commenced in 2009. Under the agreement, BioVision processed 100,000 tonnes of waste per year for the MRC at the Resource Recovery Facility (RRF) in Neerabup, extracting the organic material from the largely unsorted waste stream for beneficial use.

To date, the processing facility and the contract have operated well and have diverted over 600,000 tonnes of waste from landfill.

With the introduction of the State's Waste Avoidance and Resource Recovery Strategy 2030 (WARR Strategy), there is a clear change to the way in which organics will be separated and sorted at the household level through the use of a third bin for Food Organics and Garden Organics (FOGO).

A number of the MRC's member councils have been progressively providing Garden Organics (GO) bins to their residents as a transition step. The organics collected in these bins is currently being processed by external recyclers.

The change to organics handling in Perth, now and into the future, means that the RRF is no longer the most suitable processing infrastructure and technology for this material stream.

To this end, the MRC and BioVision mutually agreed to terminate their processing agreement with effect from 31 August 2021, through a payment by the MRC to BioVision of \$85.2m and both parties releasing each other in respect of their respective obligations and agreement.

The MRC has taken legal ownership of the facility and is currently assessing how best it can be used in the future.

32. Application of new accounting standards

During the current year, the MRC adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

AASB 1059 Service Concession Arrangements: Grantors**Initial recognition of Service Concession Arrangement**

Service Concession assets are those assets where a third-party operator constructs assets for the Council, upgrades existing assets of the Council or uses existing assets of the Council to operate and maintain the assets for a public service, for a specified period of time. Where, in these circumstances, the third-party operator provides a public service on behalf of the Council and is deemed to manage at least some of the services under its own discretion, the assets are classified as service concession assets.

Subsequent to initial recognition or reclassification, service concession assets are accounted for by depreciating or amortising in accordance with AASB 116 *Property, Plant and Equipment* or AASB 138 *Intangible Assets*. Where appropriate, any impairment is recognised in accordance with AASB 136 *Impairment of Assets*.

The Council recognised its Resource Recovery Facility Agreement (RRFA) as a service concession arrangement. The Asset was recognised at current replacement cost and the portion of land relevant was also reclassified as Service Concession arrangement. Please refer to Note 10 to the accounts.

Notes to and forming part of the Financial Statements – continued**32. Application of new accounting standards – continued****Initial recognition of Service Concession Liability**

Subsequent to initial recognition, the Council accounts for the liability as the unearned portion of the revenue arising from the exchange of assets with the third-party operator and reduces the liability according to the economic substance of the service concession arrangement.

The Council adopted AASB 1059 Service Concession Arrangements: Grantors (issued December 2014) on 1 July 2019 resulting in changes to accounting policy. Please refer to Note 16 to the accounts. The initial recognition of the liability referred to the remaining capital portion of the RRFA adjusted for capital costs paid since July 2019.

The difference between the recognition of the service concession asset and the service concession liability is taken to the retained earnings.

In accordance with transition provisions of AASB 1059, the Council adopted the new rules retrospectively by recognising and measuring service concession assets and related liabilities on 1 July 2019.

The Council adopted AASB 1059 Service Concession Arrangements: Grantors (issued December 2014) on 1 July 2019 resulting in changes to accounting policies. In accordance with transition provisions of AASB 1059, the Council adopted the new rules retrospectively by recognising and measuring service concession assets and related liabilities on 1 July 2020.

The service concession arrangement relates to the 20-year Resource Recovery Facility Agreement (RRFA) with an agreement end date of 2030. Under the agreement the operator has responsibility to manage the facility for the purpose of processing Member Council waste on behalf of the Council. On termination of the agreement the Council will assume all rights and responsibilities in relation to the assets and liabilities of the Service Concession Arrangement.

Notes to and forming part of the Financial Statements – continued

32. Application of new accounting standards – continued

The impact of adopting AASB 1059 Service Concession Assets is as follows:

	Notes	Previously Reported 30 June 2020 \$	Application of AASB 1059 Increase (Decrease) \$	Restated 30 June 2020 \$
Total Operating Income		56,192,614	-	56,192,614
Less: Expenses				
Employee costs		5,516,114	-	5,516,114
Material and contracts		35,062,390	(9,162,854)	25,899,536
Utilities		242,374	-	242,374
Depreciation		5,775,644	3,844,426	9,620,070
Amortisation		462,790	-	462,790
Finance/Borrowing costs		794,683	3,767,813	4,562,496
Insurance		210,186	-	210,186
Other expenses		10,143,876	-	10,143,876
Total operating expenses		58,208,057	(1,550,615)	56,657,442
Total operating income less expenses		(2,015,443)	1,550,615	(464,828)
Profit on sale of assets		37,804	-	37,804
Loss on sale of assets		(328,740)	-	(328,740)
Impairment of assets		(19,645)	-	(19,645)
		(310,581)	-	(310,581)
Net Result		(2,326,024)	1,550,615	(775,409)
Other comprehensive income				
Net change on revaluation of assets		-	-	-
Total other comprehensive income		-	-	-
Total comprehensive income		(2,326,024)	1,550,615	(775,409)

Notes to and forming part of the Financial Statements – continued

32. Application of new accounting standards – continued

Notes	Previously Reported 30 June 2020 \$	Application of AASB 1059 Increase (Decrease) \$	Restated 30 June 2020 \$
Total current assets	40,659,608	-	40,659,608
<u>Non-current assets</u>			
Property, plant and equipment	14,948,369	(2,192,957)	12,755,412
Infrastructure	6,880,537	-	6,880,537
Right of Use Assets	7,085,936	-	7,085,936
Service Concession Assets	-	40,637,590	40,637,590
Excavation and rehabilitation assets	31,678,112	-	31,678,112
Resource recovery facility	4,097,836	-	4,097,836
Total non-current assets	64,690,790	38,444,633	103,135,423
Total assets	105,350,398	38,444,633	143,795,031
Total current liabilities	8,355,529	5,772,852	14,128,381
<u>Non-current liabilities</u>			
Employee related provisions	54,640	-	54,640
Rehabilitation provision	21,816,261	-	21,816,261
Lease liabilities	6,903,066	-	6,903,066
Service Concession liabilities	-	72,561,292	72,561,292
Total non-current liabilities	28,773,967	72,561,292	101,335,259
Total liabilities	37,129,496	78,334,144	115,463,640
Net assets	68,220,902	(39,889,511)	28,331,391
<u>Equity</u>			
Retained surplus	15,946,037	(39,889,511)	(23,943,474)
Reserves	22,712,639	-	22,712,639
Revaluation surplus	25,476,500	-	25,476,500
Council contributions	4,085,726	-	4,085,726
Total equity	68,220,902	(39,889,511)	28,331,391

This statement is to be read in accordance with the attached notes in the financial report.

Notes to and forming part of the Financial Statements – continued**33. Contingent liabilities**

In February 2020, MRC received its first Mandatory Auditor's Report (MAR) as requested by the Department of Water and Environmental Regulation (DWER) in respect to the Tamala Park Waste Management Facility site.

Among other things, the purpose of the MAR is to confirm that earlier investigations adequately characterised the contamination status of the site and whether potentially significant risks to human health, the environment or environmental values exist on-site or off-site.

The MRC received a second iteration of the MAR in November 2021, which has further assessed the contamination status of the site. In reaching their conclusion, the independent auditor has evaluated the information contained in the investigative reports as generally complete, accurate and compliant with the relevant guidelines. Also, the assessments were sufficient to define the potential extent and types of contamination.

The MAR auditor has determined, based on the analysis contained in the assessed reports, that the site remains suitable for ongoing use as a Class II landfill ('source site'). Likewise, the affected site to the north of the facility remains suitable for its current use as a development buffer zone ('affected site'). A summary of findings for the source site are listed below;

Source site:

- All soil samples returned results below established criteria.
- Groundwater results indicate impact to the aquifer immediately below the landfill levels above relevant drinking water established criteria, although some results are reflective of naturally occurring conditions. Groundwater on site remains suitable for controlled industrial use on site without an unacceptable risk.
- Landfill gas results indicate that the existing extraction system is working effectively, with negligible detection of landfill gas outside the extraction network.

Affected site:

- Groundwater results indicate some contaminants above relevant drinking water established criteria but not criteria for non-potable uses. Elevated levels of some identified contaminants are also known to occur naturally in the local environment.
- No landfill gas detected outside the site boundary.

Currently, DWER has classified the site as "Contaminated – Remediation Required" and the affected site as "Contaminated – Restricted Use".

The MRC has commenced further work on implementing the recommendations of this most recent MAR, to determine the magnitude and extent of contamination including risks to human health, the environment and environmental values. Specifically, this work is focused upon assessing the adequacy of the landfill gas monitoring network, the potential for the subterranean migration of landfill gas, and the continued compilation and assessment of both gas and groundwater results to further inform future mitigation measures. Therefore, it is not possible to make a reasonable estimate as to the financial impact that may arise from any possible future remedial action at this time.

Notes to and forming part of the Financial Statements – continued**34. Related Party Disclosures – continued****34. Related Party Disclosures****Key Management Personnel (KMP)**

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

	Actual 2020/2021 \$	Actual 2019/2020 \$
Short term employee benefits	330,377	341,009
Post employment benefits	38,243	41,370
Other long term benefits	8,554	8,721
Termination benefits	-	-
	377,174	391,100

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).

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.

Notes to and forming part of the Financial Statements – continued**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. No provision for doubtful debts or guarantees exist in relation to related parties.

The following transactions occurred with related parties:

	Actual 2020/2021 \$	Actual 2019/2020 \$
Associated local government entities:		
Sales of goods and services	42,366,783	43,866,605
Purchase of goods and services	1,007,914	924,332
Amounts outstanding from related parties:		
Trade and other receivables	2,330,383	3,070,408
Amounts outstanding to related parties:		
Trade and other payables	11,297	11,204

35. New accounting standards and interpretations for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current. Management has not assessed the financial impact on the MRC.
- AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments. Management has not assessed the financial impact on the MRC.
- AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies or Definition of Accounting Estimates. Management has not assessed the financial impact on the MRC.





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Mid Year Budget Review 2021/22

Item 9.4	APPENDIX 7	Item 9.4
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Mindarie Regional Council

Budget Review
For the year ending
30 June 2022

Mindarie Regional Council
INCOME STATEMENT BY NATURE AND TYPE
Estimated Actual for the year ending 30 June 2022
Midyear Budget Review

Description	Adopted Budget 2021/2022	YTD Actual September 2021	Estimated Actual 30 June 2022	\$ Variance (Adopted vs Est Actual June 2022)	% Variance
Revenue from Ordinary Activities					
Member User Charges					
User Charges - City of Perth	2,769,000	633,102	2,221,210		
User Charges - City of Wanneroo	10,255,950	2,635,658	8,280,501		
User Charges - City of Joondalup	6,980,010	1,629,989	5,629,536		
User Charges - City of Stirling	9,798,000	2,409,305	7,879,396		
User Charges - Town of Cambridge	1,262,025	296,400	1,013,755		
User Charges - City of Vincent	1,650,750	524,778	1,348,557		
User Charges - Town of Victoria Park	2,609,250	619,652	2,103,747		
User Charges - RRF Residues	12,077,100	2,111,192	2,111,192		
	47,402,085	10,860,075	30,587,894	(16,814,191)	(35.47%)
Non Member User Charges					
User Charges - Casual Tipping Fees	3,123,885	1,501,801	4,297,270	1,173,385	37.56%
	3,123,885	1,501,801	4,297,270	1,173,385	37.56%
Total User Charges	50,525,970	12,361,876	34,885,163	(15,640,806)	(30.96%)
Other Charges					
Service Charges					
Sale of Recyclable Materials	-	-	-	-	
Gas Power Generation Sales	1,130,000	-	1,130,000	-	
Grants & Subsidies	-	-	-	-	
Contributions, Reimbursements & Donations	1,500	-	1,500	-	
Interest Earnings					
Municipal Account	139,812	16,404	91,242	(48,570)	(34.74%)
Reimbursement of Administration Expenses	4,216,336	1,054,085	4,216,336	-	0.00%
Reimbursement of RRFA Settlement	-	85,000,000	-	-	0.00%
Other Revenue	555,370	123,771	632,597	77,227	13.91%
Total Other Charges	6,043,018	86,194,260	6,071,675	28,657	0.47%
Total Revenue from Ordinary Activities	56,568,988	98,556,136	40,956,838	(15,612,149)	(27.60%)
Expenses from Ordinary Activities					
Employee Costs	4,090,266	939,129	4,161,877	(71,611)	(1.75%)
Materials and Contracts					
Consultants and Contract Labour	369,080	46,467	975,449	(606,369)	(164.29%)
Communications and Public Consultation	17,000	6,455	88,032	(71,032)	(417.84%)
Landfill Expenses	1,530,770	211,610	1,462,054	68,716	4.49%
Office Expenses	229,779	44,742	233,911	(4,132)	(1.80%)
Information Systems	262,665	31,396	280,935	(18,270)	(6.96%)
Building Maintenance	165,600	7,549	346,125	(180,525)	(109.01%)
Plant and Equipment Operating and Hire	835,640	205,947	878,786	(43,146)	(5.16%)
RRF Other Operational Expenses	30,623,481	4,890,456	8,933,380	21,690,101	70.83%
RRF Maintenance Funding	250,000	-	-	250,000	100.00%
Utilities	308,350	80,326	559,510	(251,160)	(81.45%)
Depreciation	2,151,240	559,531	3,614,145	(1,462,905)	(68.00%)
Depreciation of Right of Use Asset	689,476	169,895	350,254	339,222	49.20%
Depreciation - RRF Service Concession Asset	-	961,107	640,738	(640,738)	
Finance Costs (Leases and Service Concession Asset)	337,120	84,280	881,906	(544,786)	
Landfill Tamala					
RRF					
Insurance	233,745	60,638	1,034,905	(801,160)	(342.75%)
DEP Landfill Levy	8,828,920	3,193,692	12,692,959	(3,864,039)	(43.77%)
Land Lease/Rental	-	-	-	-	
Other Expenditure					
Member Costs	250,413	2,063	250,413	-	0.00%
Administration Expenses	636,500	59,718	405,500	231,000	36.29%
RRFA Settlement	-	85,225,441	246,441	(246,441)	
Amortisation-Cell Development	2,127,710	769,660	3,058,924	(931,214)	(43.77%)
Amortisation for Decommissioning Asset	1,097,915	274,479	1,731,105	(633,190)	(57.67%)
Capping Accretion Expense	237,079	59,268	237,079	-	0.00%
Post Closure Accretion Expense	866,887	216,720	866,887	-	0.00%
RRF Amortisation	462,791	115,695	585,405	(122,614)	(26.49%)
	56,602,427	98,216,263	44,516,720	12,085,707	21.35%
Profit on Sale of Assets	173,788	-	102,294	(71,494)	(41.14%)
Loss on Sale of Assets	31,219	-	31,219	-	0.00%
	142,570	-	71,075	(71,494)	(50.15%)
Changes in Net Assets Resulting from Operations	109,131	339,873	(3,488,806)	(3,597,936)	(3296.90%)

Mindarie Regional Council
INCOME STATEMENT BY DEPARTMENT
Estimated Actual for the year ending 30 June 2022

Description	Adopted Budget 2021/2022	YTD Actual September 2021	Estimated Actual 30 June 2022	\$ Variance (Adopted vs Est Actual June 2022)	% Variance
Revenues from Ordinary Activities					
Operating Revenues					
General Purpose Funding	56,568,988	18,385,208	40,956,838	(15,612,150)	(27.60%)
Community Amenities	-	-	-	-	
Resource Recovery Facility	-	-	-	-	
	56,568,988	18,385,208	40,956,838	(15,612,150)	(27.60%)
Profit on Disposal of Assets					
Governance	48,974	-	37,759	(11,215)	(22.90%)
Community Amenities	115,446	186,819	64,536	(50,910)	(44.10%)
Resource Recovery Facility	-	-	-	-	
	164,420	186,819	102,294	(62,126)	(67.00%)
Total Revenue	56,733,408	18,572,027	41,059,133	(15,674,275)	(27.63%)
Expenses from Ordinary Activities					
Operating Expenditure					
Governance	4,176,961	1,178,781	5,225,009	(1,048,048)	(25.09%)
Community Amenities	22,531,021	6,560,655	25,910,884	(3,379,863)	(15.00%)
Resource Recovery Facility	31,045,349	11,435,488	12,498,921	18,546,428	59.74%
	57,753,331	19,174,924	43,634,814	14,118,517	24.45%
Loss on Sale of Assets					
Governance	-	-	-	-	
Community Amenities	129,271	118,380	31,219	98,052	75.85%
Resource Recovery Facility	-	-	-	-	
	129,271	118,380	31,219	98,052	75.85%
Cost of Borrowings					
Governance	337,120	-	881,906	(544,786)	(161.60%)
Resource Recovery Facility	-	17,266	-	-	
	337,120	17,266	881,906	(544,786)	(161.60%)
Total Expenditure	58,219,722	19,310,570	44,547,939	13,671,783	23.48%
Changes in Net Assets Resulting from Operations	(1,486,314)	(738,543)	(3,488,806)	2,002,492	(134.73%)

MINDARIE REGIONAL COUNCIL
Balance Sheet

Estimated Actual for the year ending 30 June 2022

	Adopted Budget 2021/2022 \$	Estimated Actual 30 June 2022 \$	ACTUAL 2020/2021 \$
CURRENT ASSETS			
Cash and Other Equivalents	31,486,682	41,632,012	38,284,277
Trade and Other Receivables	5,415,214	3,590,726	4,225,945
Inventories	14,168	19,934	15,666
Other Current Assets	325,018	174,313	367,575
TOTAL CURRENT ASSETS	37,241,082	45,416,985	42,893,463
NON-CURRENT ASSETS			
Property Plant and Equipment	15,106,897	91,030,596	49,180,777
Work in Progress - Property, Plant and Equipment	0	29,142	25,264
Infrastructure	7,639,567	6,334,881	6,661,334
Work in Progress - Infrastructure	0	13,382	0
Right of Use Asset	0	6,324,835	6,675,089
Excavation Work	22,156,838	16,705,547	19,764,471
Resource Recovery Facility	2,795,416	0	450,489
Rehabilitation Asset	3,285,697	5,969,705	7,700,810
Work in Progress -Rehabilitation	0	0	0
Other Non Current Assets	839,628	0	134,916
TOTAL NON-CURRENT ASSETS	51,824,043	126,408,088	90,593,149
TOTAL ASSETS	89,065,125	171,825,072	133,486,612
CURRENT LIABILITIES			
Trade and Other Payables	3,283,655	5,271,189	7,453,441
Provisions	1,689,926	946,843	744,559
Right of Use Asset (leases)	0	383,098	502,818
Service Concession Asset (leases)	0	0	6,145,463
Other Current Liabilities	1,410,049	0	0
TOTAL CURRENT LIABILITIES	6,383,630	6,601,130	14,846,281
NON-CURRENT LIABILITIES			
Provisions	243,525	137,519	69,496
Rehabilitation Provision	17,100,197	23,269,709	22,165,743
Right of Use Asset (leases)	0	6,456,778	6,456,778
Service Concession Asset (leases)	0	0	66,415,829
Other Non Current Liabilities	39,983	0	0
TOTAL NON-CURRENT LIABILITIES	17,383,705	29,864,006	95,107,846
TOTAL LIABILITIES	23,767,335	36,465,136	109,954,127
NET ASSETS	65,297,790	135,359,936	23,532,485
EQUITY			
Retained Surplus	7,653,062	4,861,705	(23,933,586)
Reserves - Cash backed	21,568,748	17,786,911	19,754,751
Reserves - Non Cash backed	31,990,254	23,625,594	23,625,594
Council Contribution	4,085,726	89,085,726	4,085,726
TOTAL EQUITY	65,297,790	135,359,936	23,532,485

Statement of Reserves
Estimated Actual for the year ending 30 June 2022

Description	Note	Estimated Actual 30 June 2022	Actual 30 September 2021
Opening Balance *			
Site Rehabilitation		15,414,188	15,138,197
Capital Expenditure		2,960,694	2,977,954
Participants Surplus Reserve		0	0
RRF Maintenance Funding		0	1,147,524
Carbon Abatement		491,076	491,076
		18,865,958	19,754,751
Transfer from Operating Surplus			
Site Rehabilitation		827,973	275,991
Capital Expenditure		0	0
Participants Surplus Reserve		0	0
RRF Maintenance Funding		0	0
Carbon Abatement		0	0
		827,973	275,991
Transfer from Operations		827,973	275,991
Transfer from Balance Sheet (Retained Surplus)			
Site Rehabilitation		0	0
Participants Surplus Reserve		0	0
Carbon Abatement		0	0
		0	0
Transfer to Operating Surplus			
Site Rehabilitation		0	0
Capital Expenditure		1,907,020	17,260
Participants Surplus Reserve		0	0
RRF Maintenance Funding		0	1,147,524
Carbon Abatement		0	0
		1,907,020	1,164,784
Transfer to Balance Sheet Provisions			
Site Rehabilitation		0	0
Participants Surplus Reserve		0	0
Carbon Abatement		0	0
		0	0
Closing Balance			
Site Rehabilitation		16,242,161	15,414,188
Capital Expenditure		1,053,674	2,960,694
Participants Surplus Reserve		0	0
RRF Maintenance Funding		0	0
Carbon Abatement		491,076	491,076
		17,786,911	18,865,958

MINDARIE REGIONAL COUNCIL
STATEMENT OF INVESTING ACTIVITIES
Estimated Actual for the year ending 30 June 2022

Description	Adopted Budget	Revised Budget	YTD Actual 30 September 2021	% to Adopted Budget	Projections from Oct 21 - June 22	Projected Total for the year to 30 June 2022	Variations between Projected Total for 2021/22 and Adopted Budget	Explanation - Variation between Projected Total 2021/22 and Adopted Budget
PLANT, VEHICLES AND MACHINERIES								
Plant and Vehicles								
Plant 76 Replacement - Tractor and dinosaur water cart	265,000		0	0.00%	265,000	265,000	0	
Plant 83 Replacement - Hino bin truck	330,000		0	0.00%	330,000	330,000	0	
Plant 114 Replacement - Lighting tower	50,000		0	0.00%	50,000	50,000	0	
Plant 128 Replacement - VW Amarok (CEO Vehicle)	54,000		0	0.00%	54,000	54,000	0	
Plant 127 Replacement - Ford Everest (DCS Vehicle)	49,000		0	0.00%	49,000	49,000	0	
Plant 130 Replacement - Caterpillar skid steer (239D HRC)	94,000		0	0.00%	94,000	94,000	0	
Plant 129 Replacement - Ops Manager vehicle	47,000		0	0.00%	47,000	47,000	0	
Plant 123 Replacement - Toyota Hilux (workshop ute)	35,000		0	0.00%	35,000	35,000	0	
Plant 122 Replacement - Holden Colorado (1GCA843) (groundsman ute)	35,000		0	0.00%	35,000	35,000	0	
Plant 113 Replacement - Ford Ranger (Enviro Ute)	100,000		0	0.00%	100,000	100,000	0	
Plant 119 Replacement - Isuzu Fire Truck (DFES)	1,094,000	0	0	0.00%	1,068,880	1,068,880	25,120	
Machinery and Equipment								
Hook Lift Bins	37,000		0	0.00%	37,000	37,000	0	
TOTAL PLANT, VEHICLES AND MACHINERIES								
	1,131,000	0	0	0.00%	1,105,880	1,105,880	25,120	
FURNITURE AND EQUIPMENT								
Furniture and Fittings	10,000		0	0.00%	10,000	10,000	0	
Replacement of Airconditioning Units	10,000		0	0.00%	10,000	10,000	0	
TOTAL FURNITURE AND EQUIPMENT								
	10,000	0	0	0.00%	10,000	10,000	0	
COMPUTING EQUIPMENT								
Computing Equipment	20,000		0	0.00%	20,000	20,000	0	
Network Security Changes	11,000		3,878	35.25%	7,122	11,000	0	
Laptop Replacements x 5	25,000		0	0.00%	25,000	25,000	0	
RRF Server Replacement	150,000		0	0.00%	150,000	150,000	0	
UPS Replacements x 6	47,000		0	0.00%	47,000	47,000	0	
<i>brought forward items from 2020/2021</i>	253,000	0	3,878	1.53%	249,122	253,000	0	
Microsoft Dynamics Navision upgrade	253,000	0	3,878	1.53%	249,122	253,000	0	
TOTAL COMPUTING EQUIPMENT								
	253,000	0	3,878	1.53%	249,122	253,000	0	

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