

Statement of Comprehensive Income
Period Ending 31 July 2016

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 July 2016	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING INCOME						
Contributions						
Waste Education Contributions	9,361	9,297	1	111,560	111,560	111,560
	9,361	9,297	1	111,560	111,560	111,560
Fees and Charges						
Casual Tipping Fees	84,282	93,592	(10)	1,375,109	1,375,109	1,375,109
Sale of Scrap Metal	698	1,167	(40)	80,000	80,000	80,000
Disposal - City of Bunbury	36,072	38,433	(6)	509,193	509,193	509,193
Disposal - Shire of Harvey	39,407	42,112	(6)	517,346	517,346	517,346
Shire of Harvey Tip Passes	15,299	16,529	(7)	198,352	198,352	198,352
Recycle Shop Income	3,891	3,863	1	46,354	46,354	46,354
Mulch Sales	273	458	(40)	11,500	11,500	11,500
Cardboard/Plastic Recycling	-	175	(100)	6,300	6,300	6,300
Banksia Road Organics Tipping Fees	25,049	27,125	(8)	355,500	355,500	355,500
Banksia Road Sale of Compost	1,013	2,750	0	135,000	135,000	135,000
Supply/Collection of Hookbin Income	600	832	(28)	12,981	12,981	12,981
Waste Minimisation Income	-	789	(100)	81,468	81,468	81,468
	206,584	227,825	(9)	3,329,103	3,329,103	3,329,103
Interest Earnings						
Cash at Bank	64	167	(62)	22,294	22,294	22,294
Plant & Equipment Reserve	-	-	0	6,633	6,633	6,633
Site Rehab Post Closure Reserve	-	-	0	101,796	101,796	101,796
Waste Minimisation Reserve	-	-	0	21,418	21,418	21,418
Stanley Rd Cell Construction Reserve	-	-	0	15,187	15,187	15,187
Site Investigation & Acquisition Rsv	-	-	0	21,865	21,865	21,865
	64	167	(62)	189,193	189,193	189,193
Other Revenue						
Fuel Tax Credits	-	-	0	63,062	63,062	63,062
Insurance Reimbursements	4,676	4,500	4	5,000	5,000	5,000
Misc Refunds & Reimbursements	-	-	0	5,000	5,000	5,000
Contributions to e-Waste Disposal	-	-	0	12,000	12,000	12,000
Landfill Levy Income	2,015	4,167	(52)	50,000	50,000	50,000
	6,691	8,667	(23)	135,062	135,062	135,062
TOTAL OPERATING REVENUE	222,700	245,956	(9)	3,764,918	3,764,918	3,764,918
OPERATING EXPENDITURE						
Employee Costs						
Administration	(14,530)	(22,014)	(34)	(318,041)	(318,041)	(318,041)
Waste Education Operations	(7,349)	(8,759)	(16)	(122,961)	(122,961)	(122,961)
Gatehouse	(16,530)	(9,996)	65	(140,328)	(140,328)	(140,328)
Site Cleanup (Litter & Weed Control)	(2,803)	(2,847)	(2)	(39,976)	(39,976)	(39,976)
Waste Transfer Station	(20,947)	(21,047)	(0)	(295,474)	(295,474)	(295,474)
Earthworks Operations	(10,657)	(22,268)	(52)	(312,601)	(312,601)	(312,601)
Recycling Operations	(2,297)	(2,818)	(18)	(39,563)	(39,563)	(39,563)
Greenwaste Recycling Operations	(2,658)	(3,073)	(14)	(43,132)	(43,132)	(43,132)
Organics Expenditure	(13,651)	(13,464)	1	(189,009)	(189,009)	(189,009)
	(91,422)	(106,286)	(14)	(1,501,085)	(1,501,085)	(1,501,085)

Statement of Comprehensive Income
Period Ending 31 July 2016

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 July 2016	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING EXPENDITURE (continued)						
Materials and Contracts						
Members of Council	(125)	(254)	(51)	(3,045)	(3,045)	(3,045)
COB Accounting/Professional Fees	(7,278)	(7,278)	0	(87,330)	(87,330)	(87,330)
General Administration Other	(2,531)	(3,255)	(22)	(77,877)	(77,877)	(77,877)
Waste Education Operations	(975)	(800)	22	(9,588)	(9,588)	(9,588)
Technical Services	-	-	0	(52,000)	(52,000)	(52,000)
Site Cleanup (Litter & Weed Control)	-	-	0	(5,283)	(5,283)	(5,283)
Organics Expenditure	(2,954)	(2,981)	(1)	(202,676)	(202,676)	(202,676)
Recycling Operations (Cardboard/Other)	(2,878)	(2,728)	5	(32,740)	(32,740)	(32,740)
Waste Transfer Station	-	-	0	(92,969)	(92,969)	(92,969)
Earthworks Operations	(200)	(315)	(37)	(208,661)	(208,661)	(208,661)
Monitoring Bores	-	-	0	(60,000)	(60,000)	(60,000)
Site Rehabilitation	-	-	0	(433,669)	(433,669)	(433,669)
Land Site Investigation	-	-	0	(20,000)	(20,000)	(20,000)
Greenwaste Recycling Operations	-	-	0	(1,219)	(1,219)	(1,219)
Electronic Waste Recycling	-	-	0	(11,686)	(11,686)	(11,686)
Other (Site Survey, General Mntce, etc)	(1,737)	(1,961)	(11)	(23,523)	(23,523)	(23,523)
	(18,678)	(19,572)	(5)	(1,322,266)	(1,322,266)	(1,322,266)
Utility Charges	(278)	(284)	(2)	(3,410)	(3,410)	(3,410)
Insurance	-	(3,830)	(100)	(45,958)	(45,958)	(45,958)
Depreciation						
Buildings	-	-	0	(13,356)	(13,356)	(13,356)
Vehicles, Plant & Equipment	-	-	0	(373,563)	(373,563)	(373,563)
Furniture & Equipment	-	-	0	(10,898)	(10,898)	(10,898)
Infrastructure	-	-	0	(37,192)	(37,192)	(37,192)
	-	-	0	(435,009)	(435,009)	(435,009)
Other Expenditure						
Landfill Levy	-	(3,833)	(100)	(46,000)	(46,000)	(46,000)
Landfill Licence	-	(455)	(100)	(5,456)	(5,456)	(5,456)
City of Bunbury Tonnage Rebate	(7,436)	(9,083)	(18)	(109,000)	(109,000)	(109,000)
Shire of Harvey Tonnage Rebate	(8,115)	(9,500)	(15)	(114,000)	(114,000)	(114,000)
Other	-	(1,789)	(100)	(21,479)	(21,479)	(21,479)
	(15,551)	(24,660)	(37)	(295,935)	(295,935)	(295,935)
TOTAL OPERATING EXPENDITURE	(125,928)	(154,632)	(19)	(3,603,663)	(3,603,663)	(3,603,663)
OPERATING SURPLUS or (DEFICIT)	96,772	91,324	6	161,255	161,255	161,255
Non Operating Income						
Sale or Disposal of Assets						
Loss on Sale of Vehicles	-	-	0	(21,786)	(21,786)	(21,786)
Total Non Operating Income	-	-	0	(21,786)	(21,786)	(21,786)
Other Comprehensive Income	-	-	0	-	-	-
TOTAL COMPREHENSIVE INCOME	96,772	91,324	6	139,469	139,469	139,469

Banksia Road Operations
Period Ending 31 July 2016

Bunbury-Harvey Regional Council Banksia Road Operations Period Ending 31 July 2016	Year to Date		%	Annual Budget		
	Actual	Budget		Original	Revised	Forecast
	\$	\$		\$	\$	\$

Banksia Road Operations (included in Statement of Comprehensive Income)

OPERATING INCOME

Fees and Charges

Banksia Road Organics Tipping Fees	25,049	27,125	(8)	355,500	355,500	355,500
Banksia Road Sale of Compost	1,013	2,750	0	135,000	135,000	135,000
Stanley Rd Compost / Mulch Sales	273	458	(40)	11,500	11,500	11,500
Supply/Collection of Hookbin Income	600	832	(28)	12,981	12,981	12,981

TOTAL OPERATING REVENUE	26,935	31,165	(14)	514,981	514,981	514,981
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OPERATING EXPENDITURE

Employee Costs

BHRC Staff	(13,651)	(13,464)	1	(189,009)	(189,009)	(189,009)
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Materials and Contracts

Organics Expenditure	(2,954)	(2,981)	(1)	(182,676)	(182,676)	(182,676)
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Depreciation

Vehicles, Plant & Equipment	-	-	0	(126,836)	(126,836)	(126,836)
Furniture & Equipment	-	-	0	(4,613)	(4,613)	(4,613)
Infrastructure	-	-	0	(14,072)	(14,072)	(14,072)
	-	-	0	(145,521)	(145,521)	(145,521)

TOTAL OPERATING EXPENDITURE	(16,605)	(16,445)	1	(517,206)	(517,206)	(517,206)
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OPERATING SURPLUS or (DEFICIT)	10,331	14,720	(30)	(2,225)	(2,225)	(2,225)
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Statement of Financial Activity by Nature and Type
Period Ending 31 July 2016

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 31 July 2016	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING						
Revenues by Nature and Type						
Contributions	9,361	9,297	1	111,560	111,560	111,560
Fees and Charges	206,584	227,825	(9)	3,329,103	3,329,103	3,329,103
Interest Earnings	64	167	(62)	189,193	189,193	189,193
Other Revenue	6,691	8,667	(23)	135,062	135,062	135,062
	222,700	245,956	(9)	3,764,918	3,764,918	3,764,918
Expenses by Nature and Type						
Employee Costs	(91,422)	(106,286)	(14)	(1,501,085)	(1,501,085)	(1,501,085)
Materials and Contracts	(18,678)	(19,572)	(5)	(1,322,266)	(1,322,266)	(1,322,266)
Utility Charges	(278)	(284)	(2)	(3,410)	(3,410)	(3,410)
Other Expenditure	(15,551)	(24,660)	(37)	(295,935)	(295,935)	(295,935)
Insurance	-	(3,830)	(100)	(45,958)	(45,958)	(45,958)
Depreciation	-	-	0	(435,009)	(435,009)	(435,009)
	(125,928)	(154,632)	(19)	(3,603,663)	(3,603,663)	(3,603,663)
NET OPERATING RESULT	96,772	91,324	6	161,255	161,255	161,255
Capital Expenditure						
Land and Buildings	-	-	0	(205,300)	(205,300)	(205,300)
Furniture & Equipment	-	-	0	(8,200)	(8,200)	(8,200)
Motor Vehicles	-	-	0	(1,353,600)	(1,353,600)	(1,353,600)
Recycling Ops - Organics - Land	-	-	0	(1,000,000)	(1,000,000)	(1,000,000)
Recycling Ops - Organics - Plant & Equip	-	-	0	(37,000)	(37,000)	(37,000)
Banksia Road Infrastructure	-	-	0	(35,644)	(35,644)	(35,644)
	-	-	0	(2,639,744)	(2,639,744)	(2,639,744)
Adjustments for Non-Cash Expenditure / (Revenue)						
Depreciation on Assets	-	-	0	435,009	435,009	435,009
	-	-	0	435,009	435,009	435,009
Financial Transfers						
Revenue						
Proceeds from Sale of Assets	-	-	0	155,000	155,000	155,000
Transfers from Reserves	-	-	0	(598,366)	(598,366)	(598,366)
	-	-	0	(443,366)	(443,366)	(443,366)
Expenditure						
Transfers to Reserves	-	-	0	2,108,969	2,108,970	2,108,969
	-	-	0	2,108,969	2,108,970	2,108,969
Add: Net Current Assets July 1 B/fwd	828,500	830,168		830,168	830,168	830,168
Less: Net Current Asset Year to Date	925,272	921,492		452,291	452,291	452,291
Control = 0	0	0		0	0	0

Capital Works Expenditure Summary
Period Ending 31 July 2016

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 31 July 2016	Year to Date		%	Annual Budget		
	Actual \$	Budget \$		Original \$	Revised \$	Forecast \$
CAPITAL WORKS IN PROGRESS						
<u>Site Administration</u>						
Office Furniture	-	-	0	3,700	3,700	3,700
Office Computers	-	-	0	4,500	4,500	4,500
New Administration Building	-	-	0	150,000	150,000	150,000
Project Office Vehicle (with Tipper)	-	-	0	31,000	31,000	31,000
	-	-	0	189,200	189,200	189,200
<u>Gatehouse / Site Operations</u>						
Replace Gatehouse/Amenities Building	-	-	0	45,000	45,000	45,000
D8 Track Type Dozer	-	-	0	490,000	490,000	490,000
Landfill Compactor	-	-	0	825,000	825,000	825,000
Test and Tag Equipment	-	-	0	1,000	1,000	1,000
Air-operated Impact Wrench	-	-	0	600	600	600
Security Light	-	-	0	3,000	3,000	3,000
Waste Transfer Station Amenities Upgrade	-	-	0	10,300	10,300	10,300
Bin Lifter	-	-	0	3,000	3,000	3,000
	-	-	0	1,377,900	1,377,900	1,377,900
<u>Waste Education Operations</u>						
Replace i30 with Dual Cab Utility	-	-	0	31,000	31,001	31,000
	-	-	0	31,000	31,001	31,000
<u>Recycling Operations - Organics</u>						
Land Site	-	-	0	1,000,000	1,000,000	1,000,000
Steam Operated Weed Killer	-	-	0	6,000	6,000	6,000
Concrete Bunker for Finished Compost	-	-	0	35,644	35,644	35,644
	-	-	0	1,041,644	1,041,644	1,041,644
TOTAL CAPITAL EXPENDITURE	-	-	0	2,639,744	2,639,745	2,639,744
<u>Stanley Road</u>						
Land & Buildings	-	-	0	205,300	205,300	205,300
Plant & Equipment	-	-	0	1,384,600	1,384,601	1,384,600
Furniture & Equipment	-	-	0	8,200	8,200	8,200
Infrastructure	-	-	0	-	1	-
	-	-	0	1,598,100	1,598,102	1,598,100
<u>Banksia Road</u>						
Land & Buildings	-	-	0	1,000,000	1,000,000	1,000,000
Plant & Equipment	-	-	0	6,000	6,000	6,000
Furniture & Equipment	-	-	0	-	1	-
Infrastructure	-	-	0	35,644	35,644	35,644
	-	-	0	1,041,644	1,041,645	1,041,644
Totals	-	-	0	1,205,300	1,205,300	1,205,300
Land & Buildings	-	-	0	1,390,600	1,390,601	1,390,600
Plant & Equipment	-	-	0	8,200	8,201	8,200
Furniture & Equipment	-	-	0	35,644	35,645	35,644
Infrastructure	-	-	0	2,639,744	2,639,747	2,639,744

Balance Sheet
Period Ending 31 July 2016

Bunbury-Harvey Regional Council	Year to Date	Original	Revised	Forecast
Balance Sheet	Actual	Budget	Budget	Budget
Period Ending 31 July 2016	\$	\$	\$	\$
Current Assets				
Cash & Cash Equivalents	7,112,392	5,265,279	5,265,279	5,265,279
Trade & Other Receivables	326,702	300,000	300,000	300,000
Prepayments	-	-	-	-
Inventories	1,960	2,000	2,000	2,000
	7,441,054	5,567,279	5,567,279	5,567,279
Non Current Assets				
Property, Plant & Equipment	2,324,260	4,353,757	4,353,757	4,353,757
Infrastructure	746,912	745,364	745,364	745,364
	3,071,172	5,099,121	5,099,121	5,099,121
Current Liabilities				
Trade & Other Payables	98,968	202,879	202,879	202,879
Provisions	142,929	148,826	148,826	148,826
	241,897	351,705	351,705	351,705
Non Current Liabilities				
Long Service Leave Provision	35,436	35,436	35,436	35,436
	35,436	35,436	35,436	35,436
Net Assets	10,234,893	10,279,259	10,279,259	10,279,259
Equity				
Accumulated Surplus	3,756,928	5,311,896	5,311,896	5,311,896
Reserves	6,273,886	4,763,283	4,763,283	4,763,283
Revaluation Surplus	204,080	204,080	204,080	204,080
	10,234,893	10,279,259	10,279,259	10,279,259
Note:				
The total of non-current assets above includes the following amounts which have been invested at the Banksia Road Dardanup site.				
Property, Plant & Equipment	911,433	911,433	911,433	911,433
Infrastructure	324,794	324,794	324,794	324,794
	1,236,227	1,236,227	1,236,227	1,236,227

Statement of Net Current Assets
Period Ending 31 July 2016

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 31 July 2016	1st July 2016	2016/17	Annual Budget		
	Opening \$	Actual \$	Original \$	Revised \$	Forecast \$

Composition of Estimated Net Current Asset Position

CURRENT ASSETS

Cash - Unrestricted	856,898	838,506	501,996	501,996	501,996
Cash - Restricted	6,273,886	6,273,886	4,763,283	4,763,283	4,763,283
Trade & Other Receivables	278,821	326,702	300,000	300,000	300,000
Prepayments	-	-	-	-	-
Inventories	1,960	1,960	2,000	2,000	2,000
	7,411,565	7,441,054	5,567,279	5,567,279	5,567,279

LESS: CURRENT LIABILITIES

Trade & Other Payables	160,297	98,968	202,879	202,879	202,879
Short Term Provisions	148,882	142,929	148,826	148,826	148,826
	309,179	241,897	351,705	351,705	351,705

NET CURRENT ASSETS

7,102,385	7,199,157	5,215,574	5,215,574	5,215,574
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ADJUSTMENTS

Less					
Cash - Reserves - Restricted	(6,273,886)	(6,273,886)	(4,763,283)	(4,763,283)	(4,763,283)
	(6,273,886)	(6,273,886)	(4,763,283)	(4,763,283)	(4,763,283)

NET CURRENT ASSET POSITION

828,500	925,272	452,291	452,291	452,291
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**Fees & Charges Summary
Period Ending 31 July 2016**

Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	YTD Actual	YTD Budget
CITY OF BUNBURY - DISPOSALS			
<u>Tonnage</u>			
Co-mingled Waste	675	675	
Rubble/Special Burial	59	59	
Clean Fill	0	0	
No Charge	0	0	
Total Tonnage	734	734	
Total \$ before Rebate	36,072	36,072	38,433
<i>\$ per tonne co-mingled</i>	0.00		
<i>\$ per tonne average</i>	49.12	49.12	
SHIRE OF HARVEY - DISPOSALS			
<u>Tonnage</u>			
Co-mingled Waste	738	738	
Rubble	155	155	
Clean Fill	85	85	
No Charge	0	0	
Total Tonnage	978	978	
Total \$ before Rebate	39,407	39,407	42,112
<i>\$ per tonne co-mingled</i>	0.00		
<i>\$ per tonne average</i>	40.30	40.30	
SHIRE OF HARVEY - TIP PASSES			
Total Tonnage (average 0.408 toone per load)	342	342	
Total \$	15,299	15,299	16,529
<i>\$ per tonne</i>	44.69	44.69	
GENERAL PUBLIC TONNAGE			
Total Tonnage	4382	4382	
Total \$	84,282	84,282	93,592
<i>\$ per tonne</i>	19.23	19.23	
BANKSIA ROAD			
Organic Waste	745	745	
Compost	114	114	
Greenwaste	14	14	
Organic Waste Total Tonnage	873	873	
Total \$ before Rebate	26,062	26,062	29,875
<i>\$ per tonne co-mingled</i>	29.85	29.85	
Hookbin Hire	600	600	832
Waste Minimisation Income	-	-	789
Scrap Metal/Recycling	4,861	4,861	5,663
TOTAL FEES AND CHARGES	206,584	206,584	227,825

Aged Debtors Report
Period Ending 31 July 2016

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
59	TOTALS	279,915	145,894	106,095	8,446	19,481
	<i>Percentages</i>	<i>93.04%</i>	<i>52.12%</i>	<i>37.90%</i>	<i>3.02%</i>	<i>6.96%</i>

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

1. Matera Waste. Final Notice sent.	15,771
2. Remondis Australia. Waiting on confirmation relating to potential credit notes.	2,164
3. Other	1,546
	<u>19,481</u>