

Statement of Comprehensive Income
Period Ending 31 January 2017

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 January 2017	Year to Date			Annual Budget		
	Actual \$	Budget \$		%	Original \$	Forecast \$
OPERATING INCOME						
Contributions						
Waste Education Contributions	65,548	65,079	1	111,560	111,560	-
	65,548	65,079	1	111,560	111,560	-
Fees and Charges						
Casual Tipping Fees	1,536,687	802,144	92 ●	1,375,109	1,999,496	624,387
Sale of Scrap Metal	22,181	26,669	(17)	80,000	80,000	-
Disposal - City of Bunbury	286,252	297,031	(4)	509,193	509,193	-
Disposal - Shire of Harvey	295,051	301,784	(2)	517,346	517,346	-
Shire of Harvey Tip Passes	117,971	115,703	2	198,352	198,352	-
Recycle Shop Income	26,708	27,041	(1)	46,354	46,354	-
Mulch Sales	5,982	6,706	(11)	11,500	11,500	-
Cardboard/Plastic Recycling	2,759	3,675	(25)	6,300	6,300	-
Banksia Road Organics Tipping Fees	205,863	207,375	(1)	355,500	355,500	-
Banksia Road Sale of Compost	48,308	58,750	(18)	135,000	135,000	-
Supply/Collection of Hookbin Income	5,300	7,574	(30)	12,981	12,981	-
Waste Minimisation Income	64,149	47,523	35 ●	81,468	101,468	20,000
	2,617,212	1,901,975	38	3,329,103	3,973,490	644,387
Interest Earnings						
Cash at Bank	11,193	13,006	(14)	22,294	22,294	-
Plant & Equipment Reserve	5,197	3,871	34	6,633	6,633	-
Site Rehab Post Closure Reserve	58,078	59,381	(2)	101,796	101,796	-
Waste Minimisation Reserve	10,401	12,495	(17)	21,418	21,418	-
Stanley Rd Cell Construction Reserve	8,252	8,862	(7)	15,187	15,187	-
Site Investigation & Acquisition Rsve	17,889	12,754	40	21,865	21,865	-
	111,010	110,369	1	189,193	189,193	-
Other Revenue						
Fuel Tax Credits	34,757	36,785	(6)	63,062	63,062	-
Insurance Reimbursements	32,001	5,000	540 ●	5,000	32,000	27,000
Misc Refunds & Reimbursements	5,024	5,000	0	5,000	5,000	-
Contributions to e-Waste Disposal	-	-	0	12,000	6,000	(6,000)
Landfill Levy Income	552,559	29,169	1,794 ●	50,000	650,000	600,000
	624,341	75,954	722	135,062	756,062	621,000
TOTAL OPERATING REVENUE	3,418,111	2,153,377	59	3,764,918	5,030,305	1,265,387
OPERATING EXPENDITURE						
Employee Costs						
Administration	(171,084)	(180,458)	5	(318,041)	(318,041)	-
Waste Education Operations	(56,956)	(70,063)	19	(122,961)	(122,961)	-
Gatehouse	(100,609)	(99,984)	(1)	(140,328)	(140,328)	-
Site Cleanup (Litter & Weed Control)	(27,081)	(27,034)	(0)	(39,976)	(39,976)	-
Waste Transfer Station	(180,185)	(179,874)	(0)	(295,474)	(295,474)	-
Earthworks Operations	(130,586)	(130,360)	(0)	(312,601)	(312,601)	-
Recycling Operations	(19,270)	(19,237)	(0)	(39,563)	(39,563)	-
Greenwaste Recycling Operations	(23,980)	(23,939)	(0)	(43,132)	(43,132)	-
Organics Expenditure	(123,881)	(123,667)	(0)	(189,009)	(189,009)	-
	(833,631)	(854,616)	2	(1,501,085)	(1,501,085)	-

Statement of Comprehensive Income
Period Ending 31 January 2017

Bunbury-Harvey Regional Council	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Forecast	Budget Review
Statement of Comprehensive Income Period Ending 31 January 2017	\$	\$		\$	\$	\$
OPERATING EXPENDITURE (continued)						
Materials and Contracts						
Members of Council	(2,803)	(1,778)	(58)	(3,045)	(3,045)	-
COB Accounting/Professional Fees	(55,701)	(50,946)	(9)	(87,330)	(87,330)	-
General Administration Other	(46,418)	(36,987)	(25)	(77,877)	(94,613)	(16,736)
Waste Education Operations	(3,129)	(5,600)	44	(9,588)	(9,588)	-
Technical Services	(14,303)	(17,331)	17	(52,000)	(52,000)	-
Site Cleanup (Litter & Weed Control)	(1,511)	(3,087)	51	(5,283)	(5,283)	-
Organics Expenditure	(95,345)	(116,860)	18	(202,676)	(202,676)	-
Recycling Operations (Cardboard/Other)	(5,190)	(19,096)	73	(32,740)	(16,740)	16,000
Waste Transfer Station	(37,441)	(54,229)	31	(92,969)	(92,969)	-
Earthworks Operations	(124,155)	(121,716)	(2)	(208,661)	(208,661)	-
Monitoring Bores	(40,149)	(45,150)	11	(60,000)	(60,000)	-
Site Rehabilitation	(44,927)	(44,973)	0	(433,669)	(433,669)	-
Land Site Investigation	-	(1,667)	100	(20,000)	(20,000)	-
Greenwaste Recycling Operations	-	-	0	(1,219)	(1,219)	-
Electronic Waste Recycling	(4,477)	(6,818)	34	(11,686)	(11,686)	-
Other (Site Survey, General Mntce, etc)	(13,456)	(13,727)	2	(23,523)	(34,617)	(11,094)
	(489,005)	(539,965)	9	(1,322,266)	(1,334,096)	(11,830)
Utility Charges	(2,749)	(1,988)	(38)	(3,410)	(3,410)	-
Insurance	(46,298)	(50,459)	8	(45,958)	(46,298)	(340)
Depreciation						
Buildings	(6,955)	(6,941)	(0)	(13,356)	(11,923)	1,433
Vehicles, Plant & Equipment	(259,583)	(186,877)	(39)	(373,563)	(440,100)	(66,537)
Furniture & Equipment	(4,885)	(6,279)	22	(10,898)	(9,683)	1,215
Infrastructure	(26,183)	(21,700)	(21)	(37,192)	(45,148)	(7,956)
	(297,607)	(221,797)	(34)	(435,009)	(506,854)	(71,845)
Other Expenditure						
Landfill Levy	(489,272)	(26,831)	(1,724)	(46,000)	(598,000)	(552,000)
Landfill Licence	(11,199)	(5,456)	(105)	(5,456)	(11,199)	(5,743)
City of Bunbury Tonnage Rebate	(61,866)	(63,581)	3	(109,000)	(109,000)	-
Shire of Harvey Tonnage Rebate	(63,145)	(66,500)	5	(114,000)	(114,000)	-
Other	(20,415)	(19,511)	(5)	(21,479)	(21,479)	-
	(645,897)	(181,879)	(255)	(295,935)	(853,678)	(557,743)
TOTAL OPERATING EXPENDITURE	(2,315,187)	(1,850,704)	(25)	(3,603,663)	(4,245,421)	(641,758)
OPERATING SURPLUS or (DEFICIT)	1,102,923	302,673	264	161,255	784,884	623,629
Non Operating Income						
Sale or Disposal of Assets						
Profit on Sale of Vehicles	2,463	5,856	(58)	-	2,463	(3,393)
Loss on Sale of Vehicles	(61,691)	971	(6,453)	(21,786)	(61,691)	(34,049)
Total Non Operating Income	(59,228)	6,827	(968)	(21,786)	(59,228)	(37,442)
Other Comprehensive Income	-	-	0	-	-	-
TOTAL COMPREHENSIVE INCOME	1,043,696	309,500	237	139,469	725,655	586,186

Banksia Road Operations
Period Ending 31 January 2017

Bunbury-Harvey Regional Council	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Forecast	Budget Review
Banksia Road Operations Period Ending 31 January 2017	\$	\$		\$	\$	\$
Banksia Road Operations (included in Statement of Comprehensive Income)						
OPERATING INCOME						
Fees and Charges						
Banksia Road Organics Tipping Fees	205,863	207,375	(1)	355,500	355,500	-
Banksia Road Sale of Compost	48,308	58,750	(18)	135,000	135,000	-
Stanley Rd Compost / Mulch Sales	5,982	6,706	(11)	11,500	11,500	-
Supply/Collection of Hookbin Income	5,300	7,574	(30)	12,981	12,981	-
TOTAL OPERATING REVENUE	265,453	280,405	(5)	514,981	514,981	-
OPERATING EXPENDITURE						
Employee Costs						
BHRC Staff	(123,881)	(123,667)	(0)	(189,009)	(189,009)	-
Materials and Contracts						
Organics Expenditure	(95,345)	(116,860)	18	(182,676)	(182,676)	-
Depreciation						
Vehicles, Plant & Equipment	(75,618)	(73,881)	(2)	(126,836)	(125,073)	1,763
Furniture & Equipment	(2,016)	(2,688)	25	(4,613)	(4,456)	157
Infrastructure	(12,696)	(8,211)	(55)	(14,072)	(22,028)	(7,956)
	(90,331)	(84,780)	(7)	(145,521)	(151,558)	(6,037)
TOTAL OPERATING EXPENDITURE	(309,556)	(325,307)	(5)	(517,206)	(523,243)	(6,037)
OPERATING SURPLUS or (DEFICIT)	(44,104)	(44,902)	2	(2,225)	(8,262)	(6,037)

Note:

942.62 tonnes of Compost at a production cost of \$18,353 was transferred from Banksia Road to Stanley Road for site rehabilitation for the period ending 31 January 2017.

Statement of Financial Activity by Nature and Type
Period Ending 31 January 2017

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 31 January 2017	Year to Date		%	Annual Budget		
	Actual \$	Budget \$		Original \$	Forecast \$	Budget Review \$
OPERATING						
Revenues by Nature and Type						
Contributions	65,548	65,079	1	111,560	111,560	-
Fees and Charges	2,617,212	1,901,975	38 •	3,329,103	3,973,490	644,387
Interest Earnings	111,010	110,369	1	189,193	189,193	-
Other Revenue	624,341	75,954	722 •	135,062	756,062	621,000
	3,418,111	2,153,377	59	3,764,918	5,030,305	1,265,387
Expenses by Nature and Type						
Employee Costs	(833,631)	(854,616)	2	(1,501,085)	(1,501,085)	-
Materials and Contracts	(489,005)	(539,965)	9	(1,322,266)	(1,334,096)	(11,830)
Utility Charges	(2,749)	(1,988)	(38)	(3,410)	(3,410)	-
Other Expenditure	(645,897)	(181,879)	(255) •	(295,935)	(853,678)	(557,743)
Insurance	(46,298)	(50,459)	8	(45,958)	(46,298)	(340)
Depreciation	(297,607)	(221,797)	(34) •	(435,009)	(506,854)	(71,845)
	(2,315,187)	(1,850,704)	(25)	(3,603,663)	(4,245,421)	(641,758)
NET OPERATING RESULT	1,102,923	302,673	264	161,255	784,884	623,629
Capital Expenditure						
Land and Buildings	(13,951)	(14,300)	2	(205,300)	(205,300)	-
Furniture & Equipment	(3,337)	(3,400)	2	(8,200)	(8,200)	-
Plant & Equipment	(828,781)	(887,600)	7	(1,353,600)	(1,295,131)	58,469
Recycling Ops - Organics - Land	-	-	0	(1,000,000)	(1,000,000)	-
Recycling Ops - Organics - Plant & Equip	-	-	0	(37,000)	(37,000)	-
Banksia Road Infrastructure	(38,460)	(35,644)	(8)	(35,644)	(38,460)	(2,816)
	(884,529)	(940,944)	6	(2,639,744)	(2,584,092)	55,652
Adjustments for Non-Cash Expenditure / (Revenue)						
Depreciation on Assets	297,607	221,797	34 •	435,009	506,854	71,845
	297,607	221,797	34	435,009	506,854	71,845
Financial Transfers						
Revenue						
Proceeds from Sale of Assets	95,455	155,000	(38) •	155,000	95,455	(59,545)
Transfers from Reserves	-	-	0	2,108,969	2,108,969	-
	95,455	155,000	(38)	2,263,969	2,204,424	(59,545)
Expenditure						
Transfers to Reserves	(84,767)	(84,767)	0	(598,366)	(1,198,366)	(600,000)
	(84,767)	(84,767)	0	(598,366)	(1,198,366)	(600,000)
Add: Net Current Assets July 1 B/fwd	795,515	830,168		830,168	795,515	(34,654)
Less: Net Current Asset Year to Date	1,322,204	483,927		452,291	509,219	56,928
Control = 0	0	0		0	0	0

Capital Works Expenditure Summary
Period Ending 31 January 2017

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 31 January 2017	Year to Date			Annual Budget		
	Actual \$	Budget \$		%	Original \$	Forecast \$
CAPITAL WORKS IN PROGRESS						
<u>Site Administration</u>						
Office Furniture	(3,337)	(3,400)	2	(3,700)	(3,700)	-
Office Computers	-	-	0	(4,500)	(4,500)	-
New Administration Building	-	-	0	(150,000)	(150,000)	-
Project Officer Vehicle (with Tipper)	(29,855)	(31,000)	4	(31,000)	(29,855)	1,145
	(33,192)	(34,400)	4	(189,200)	(188,055)	1,145
<u>Gatehouse / Site Operations</u>						
Replace Gatehouse/Amenities Building	(10,601)	(11,300)	7	(45,000)	(45,000)	-
D8 Track Type Dozer	-	-	0	(490,000)	(490,000)	-
Landfill Compactor	(768,800)	(825,000)	7	(825,000)	(768,800)	56,200
Test and Tag Equipment	-	-	0	(1,000)	(1,000)	-
Air-operated Impact Wrench	(272)	(600)	55	(600)	(272)	328
Security Light	(3,350)	(3,000)	(12)	(3,000)	(3,350)	(350)
Waste Transfer Station (Amenities Upgrade)	-	-	0	(10,300)	(10,300)	-
Bin Lifter	-	-	0	(3,000)	(3,000)	-
	(783,023)	(839,900)	7	(1,377,900)	(1,321,722)	56,178
<u>Waste Education Operations</u>						
Replace i30 with Dual Cab Utility	(29,855)	(31,000)	4	(31,000)	(29,855)	1,145
	(29,855)	(31,000)	4	(31,000)	(29,855)	1,145
<u>Recycling Operations - Organics</u>						
Land Site	-	-	0	(1,000,000)	(1,000,000)	-
Steam Operated Weed Killer	-	-	0	(6,000)	(6,000)	-
Fencing and Goats	(2,816)	-	(100)	-	(2,816)	(2,816)
Concrete Bunker for Finished Compost	(35,644)	(35,644)	(0)	(35,644)	(35,644)	(0)
	(38,460)	(35,644)	(8)	(1,041,644)	(1,044,460)	(2,816)
			0			
TOTAL CAPITAL EXPENDITURE	(884,529)	(940,944)	6	(2,639,744)	(2,584,092)	55,652
CAPITAL REVENUE						
<u>Site Administration</u>						
Project Officer Vehicle - Ford Ranger	10,682	14,000	(24)	14,000	10,682	(3,318)
	10,682	14,000	(24)	14,000	10,682	(3,318)
<u>Gatehouse / Site Operations</u>						
CAT 826K Landfill Compactor	75,000	130,000	(42)	130,000	75,000	(55,000)
	75,000	130,000	(42)	130,000	75,000	(55,000)
<u>Waste Education Operations</u>						
Hyundai i30	9,773	11,000	(11)	11,000	9,773	(1,227)
	9,773	11,000	(11)	11,000	9,773	(1,227)
TOTAL CAPITAL REVENUE	95,455	155,000	(38)	155,000	95,455	(59,545)

Statement of Financial Position
Period Ending 31 January 2017

Bunbury-Harvey Regional Council	Year to Date	Original	Forecast
Balance Sheet	Actual	Budget	Budget
Period Ending 31 January 2017	\$	\$	\$
Current Assets			
Cash & Cash Equivalents	7,702,481	5,265,279	5,952,243
Trade & Other Receivables	1,249,852	300,000	313,660
Inventories	1,960	2,000	2,000
	8,954,293	5,567,279	6,267,903
Non Current Assets			
Property, Plant & Equipment	3,297,725	4,353,757	4,869,862
Infrastructure	759,189	745,364	749,213
	4,056,915	5,099,121	5,619,076
Current Liabilities			
Trade & Other Payables	1,087,466	202,879	215,570
Provisions	183,083	148,826	211,596
	1,270,549	351,705	427,167
Non Current Liabilities			
Long Service Leave Provision	43,986	35,436	43,986
	43,986	35,436	43,986
Net Assets	11,696,673	10,279,259	11,415,826
Equity			
Accumulated Surplus	4,577,550	5,311,896	5,297,849
Reserves	6,361,541	4,763,283	5,360,395
Revaluation Surplus	757,582	204,080	757,582
	11,696,673	10,279,259	11,415,826

Note:

The total of non-current assets above includes the following amounts which have invested at the Banksia Road Dardanup site.

Property, Plant & Equipment	936,398	1,819,578	1,819,578
Infrastructure	350,559	376,526	380,375
	1,286,957	2,196,104	2,199,953

Statement of Net Current Assets
Period Ending 31 January 2017

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 31 January 2017	1st July 2016	2016/17	Annual Budget	
	Opening \$	Actual \$	Original \$	Forecast \$

Composition of Estimated Net Current Asset Position

CURRENT ASSETS

Cash - Unrestricted	853,145	1,340,940	501,996	589,824
Cash - Restricted	6,276,774	6,361,541	4,763,283	5,366,172
Trade & Other Receivables	280,975	1,249,852	300,000	306,830
Prepayments	-	-	-	-
Inventories	1,960	1,960	2,000	2,000
	7,412,854	8,954,293	5,567,279	6,264,826

LESS: CURRENT LIABILITIES

Trade & Other Payables	160,297	1,087,466	202,879	209,224
Short Term Provisions	180,267	183,083	148,826	180,211
	340,565	1,270,549	351,705	389,435

NET CURRENT ASSETS

7,072,289	7,683,745	5,215,574	5,875,391
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ADJUSTMENTS

Less

Cash - Reserves - Restricted	(6,276,774)	(6,361,541)	(4,763,283)	(5,366,172)
	(6,276,774)	(6,361,541)	(4,763,283)	(5,366,172)

NET CURRENT ASSET POSITION

795,515	1,322,204	452,291	509,219
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**Fees & Charges Summary
Period Ending 31 January 2017**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	YTD Actual	YTD Budget	2015/16 YTD Actual
Bunbury-Harvey Regional Council Fees & Charges Summary										
CITY OF BUNBURY - DISPOSALS										
<i>Tonnage</i>										
Co-mingled Waste	673	833	775	1,065	714	731	819	5,609		5,583
Greenwaste	3	-	-	-	5	0	3	11		
Rubble/Special Burial	59	49	-	54	65	7	4	237		143
Clean Fill	-	-	-	-	21	40	32	93		186
No Charge	-	-	-	-	-	-	6	6		69
Total Tonnage	734	882	775	1,119	805	778	863	5,956		5,981
Total \$ before Rebate	36,072	41,205	39,435	54,677	37,001	37,299	40,563	286,252	297,031	285,205
<i>\$ per tonne co-mingled</i>	52	52	52	49	46	49	-			
<i>\$ per tonne average</i>	49	47	51	49	46	48	47	48		48
SHIRE OF HARVEY - DISPOSALS										
<i>Tonnage</i>										
Co-mingled Waste	713	784	840	826	818	873	811	5,665		7,104
Greenwaste	25	50	-	20	20	17	13	144		
Rubble	155	204	49	36	29	8	46	528		145
Clean Fill	85	-	15	98	165	112	269	745		118
No Charge	-	-	-	-	-	-	-	-		-
Total Tonnage	978	1,038	904	980	1,032	1,010	1,139	7,081		7,367
Total \$ before Rebate	39,407	40,197	42,716	42,103	43,360	45,178	42,090	295,051	301,784	297,980
<i>\$ per tonne co-mingled</i>	52	54	47	44	41	45	-			
<i>\$ per tonne average</i>	40	39	47	43	42	45	37	42		40
SHIRE OF HARVEY - TIP PASSES										
Total Tonnage (average 0.408 tonne per load)	342	429	398	350	410	398	431	2,759		2,803
Total \$	15,299	17,551	17,000	15,151	17,841	16,830	18,299	117,971	115,703	122,330
<i>\$ per tonne</i>	45	41	43	43	43	42	42	43		44
GENERAL PUBLIC TONNAGE										
Yarloop Fire	-	3,688	1,477	-	196	23		5,384		
Other	4,382	5,375	5,147	4,686	4,692	6,695	8,364	39,341		
Total Tonnage	4,382	9,063	8,701	7,136	8,001	8,903	10,797	56,982		21,948
Total \$	84,282	382,254	251,507	86,434	154,970	229,762	347,478	1,536,687	802,144	617,980
<i>\$ per tonne</i>	19	42	29	12	19	26	32	27		28
BANKSIA ROAD										
Organic Waste	745	923	1,056	1,161	1,059	957	894	6,795		5,999
Compost/Mulch	114	454	117	366	485	486	88	2,110		3,099
Greenwaste	14	16	167	143	338	24	20	722		555
Organic Waste Total Tonnage	873	1,393	1,340	1,670	1,882	1,467	1,002	9,627		9,653
Total \$	26,062	40,254	37,229	39,263	42,013	39,628	29,723	254,172	286,125	236,842
<i>\$ per tonne co-mingled</i>	30	29	28	24	22	27	30	26		25
COB Support Staff	-	-	-	-	-	-	-	-	-	65,214
Hookbin Hire	600	750	1,090	400	1,390	400	670	5,300	7,574	7,985
Waste Minimisation Income	-	13,684	7,812	20,088	7,314	7,287	7,965	64,150	47,523	49,712
Scrap Metal/Recycling	4,861	8,084	4,181	8,793	5,516	20,051	6,143	57,629	44,091	34,554
TOTAL FEES AND CHARGES	206,584	543,979	400,970	266,909	309,405	396,435	492,931	2,617,212	1,901,975	1,717,801

Aged Debtors Report
Period Ending 31 January 2017

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
31	TOTALS	1,293,299	762,291	391,099	114,029	25,880
	<i>Percentages</i>	<i>100.00%</i>	<i>58.94%</i>	<i>30.24%</i>	<i>8.82%</i>	<i>2.00%</i>

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

1. Rural Rubbish.		1,711
2. Perth Waste		3,138
3. Fiore Contractors	(Paid in Full 1/1/17)	1,108
4. City of Bunbury	(Charge in dispute-unidentified vehicles-CEO reviewing)	19,850
3. Other		73
		<u>25,880</u>