

Statement of Comprehensive Income
Period Ending 31 January 2016

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 January 2016	Year to Date			Annual Budget		
	Actual \$	Budget \$	%	Original \$	Forecast \$	Budget Review \$
OPERATING INCOME						
Contributions						
Waste Education Contributions	63,506	63,483	0	108,868	108,868	-
	63,506	63,483	0	108,868	108,868	0
Fees and Charges						
Casual Tipping Fees	617,980	1,066,240	(42) •	1,828,570	1,528,570	(300,000)
Sale of Scrap Metal	4,141	52,479	(92) •	90,000	8,000	(82,000)
Disposal - City of Bunbury	285,205	291,487	(2)	499,896	499,896	-
Disposal - Shire of Harvey	297,980	232,911	28 •	399,430	508,830	109,400
Shire of Harvey Tip Passes	122,330	112,385	9	192,738	192,738	-
Recycle Shop Income	24,663	21,504	15	36,878	41,078	4,200
Mulch Sales	4,997	5,831	(14)	10,000	10,000	-
Cardboard/Plastic Recycling	753	2,044	(63)	3,500	3,500	-
Banksia Road Organics Tipping Fees	182,965	205,800	(11) •	352,944	330,144	(22,800)
Banksia Road Sale of Compost	53,878	58,310	(8)	100,000	100,000	-
Income CoB Support Staff	65,214	109,956	(41) •	188,568	65,168	(123,400)
Supply/Collection of Hookbin Income	7,985	8,260	(3)	14,160	14,160	-
Waste Minimisation Income	49,711	46,606	7	79,923	79,923	-
	1,717,801	2,213,813	(22)	3,796,607	3,382,007	(414,600)
Interest Earnings						
Cash at Bank	14,179	10,094	40	17,307	27,807	10,500
Plant & Equipment Reserve	8,237	4,368	89	7,488	17,888	10,400
Site Rehab Post Closure Reserve	46,169	42,910	8	73,581	100,281	26,700
Waste Minimisation Reserve	10,521	9,268	14	15,893	23,693	7,800
Stanley Road Lined Cell Constr Reserve	8,822	7,604	16	13,034	15,034	2,000
Site Investigation and Acquisition Res	16,902	14,420	17	24,730	28,530	3,800
	104,830	88,664	18	152,033	213,233	61,200
Other Revenue						
Fuel Tax Credits	38,715	36,155	7	62,000	62,000	-
Insurance Reimbursements	7,233	3,200	126	3,200	10,400	7,200
Payroll Contributions	11,903	-	100	-	11,900	11,900
Misc Refunds & Reimbursements	150	2,919	(95)	5,000	5,000	-
Contributions to e-Waste Disposal	-	-	0	12,000	12,000	-
Landfill Levy Income	52,826	29,155	81 •	50,000	59,000	9,000
Bad Debts Recovered	750	-	100	-	750	750
	111,577	71,429	56	132,200	161,050	28,850
TOTAL OPERATING REVENUE	1,997,714	2,437,389	(18)	4,189,708	3,865,158	(324,550)
OPERATING EXPENDITURE						
Employee Costs						
Administration	(83,323)	(91,769)	9	(187,352)	(199,252)	(11,900)
Waste Education Operations	(55,699)	(81,381)	32 •	(137,331)	(122,331)	15,000
Gatehouse	(125,529)	(127,879)	2	(123,897)	(123,897)	-
Site Cleanup (Litter & Weed Control)	(17,713)	(17,721)	0	(29,174)	(29,174)	-
Waste Transfer Station	(169,067)	(170,008)	1	(363,159)	(363,159)	-
Earthworks Operations	(104,353)	(104,897)	1	(178,321)	(178,321)	-
Recycling Operations	(37,010)	(37,076)	0	(101,449)	(66,136)	35,313
Organics Expenditure	(144,329)	(177,904)	19 •	(286,409)	(184,409)	102,000
	(737,022)	(808,635)	9	(1,407,092)	(1,266,679)	140,413

Statement of Comprehensive Income
Period Ending 31 January 2016

Bunbury-Harvey Regional Council	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Forecast	Budget Review
Statement of Comprehensive Income Period Ending 31 January 2016	\$	\$		\$	\$	\$
OPERATING EXPENDITURE (continued)						
Materials and Contracts						
Members of Council	(2,529)	(1,283)	(97)	(2,200)	(2,800)	(600)
COB Accounting/Professional Fees	(46,665)	(41,010)	(14)	(58,185)	(63,840)	(5,655)
General Administration Other	(45,631)	(29,512)	(55)	(51,111)	(68,290)	(17,179)
Waste Education Operations	(5,213)	(7,756)	33	(13,301)	(28,301)	(15,000)
Technical Services	(31,427)	(31,427)	(0)	(108,000)	(108,000)	-
Site Cleanup (Litter & Weed Control)	(2,318)	(3,493)	34	(5,987)	(5,987)	-
Organics Expenditure	(130,586)	(116,382)	(12)	(164,585)	(174,585)	(10,000)
Recycling Operations (Cardboard & Other)	(22,152)	(22,148)	(0)	(37,981)	(37,981)	-
Waste Transfer Station	(50,529)	(64,057)	21	(109,854)	(109,854)	-
Earthworks Operations	(123,272)	(129,790)	5	(239,733)	(239,733)	-
Monitoring Bores	(30,975)	(37,051)	16	(63,546)	(63,546)	-
Site Rehabilitation	(20,779)	(773,115)	97	(1,325,876)	(125,876)	1,200,000
Land Site investigation	-	(5,000)	100	(20,000)	(20,000)	-
Greenwaste Recycling Operations	(1,198)	(2,919)	59	(5,000)	(5,000)	-
Electronic Waste Recycling	(6,690)	(8,750)	24	(15,000)	(15,000)	-
Skip Bin Waste Recycling	-	(3,196)	100	(38,350)	-	38,350
Other (Site Survey, General Mntce, etc)	(21,531)	(22,354)	4	(37,470)	(38,270)	(800)
	(541,497)	(1,299,243)	58	(2,296,179)	(1,107,063)	1,189,116
Utility Charges	(1,229)	(5,712)	78	(9,795)	(9,795)	-
Insurance	(41,383)	(40,225)	(3)	(40,332)	(42,632)	(2,300)
Depreciation						
Buildings	(6,753)	(9,797)	31	(16,791)	(12,691)	4,100
Vehicles, Plant & Equipment	(211,170)	(250,019)	16	(428,793)	(382,193)	46,600
Furniture & Equipment	(4,577)	(6,552)	30	(11,243)	(9,043)	2,200
Infrastructure	(21,637)	(22,057)	2	(37,826)	(37,226)	600
	(244,136)	(288,425)	15	(494,653)	(441,153)	53,500
Other Expenditure						
Landfill Levy	(47,434)	(27,405)	(73)	(47,000)	(54,000)	(7,000)
Landfill Licence	(5,362)	(5,272)	(2)	(5,272)	(5,272)	-
City of Bunbury Tonnage Rebate	(61,440)	(62,713)	2	(107,552)	(107,552)	-
Shire of Harvey Tonnage Rebate	(64,925)	(51,243)	(27)	(87,623)	(111,323)	(23,700)
Other	(8,424)	(18,530)	55	(30,676)	(30,676)	-
	(187,584)	(165,163)	(14)	(278,123)	(308,823)	(30,700)
TOTAL OPERATING EXPENDITURE	(1,752,852)	(2,607,403)	33	(4,526,174)	(3,176,145)	1,350,029
OPERATING SURPLUS or (DEFICIT)	244,862	(170,014)	(244)	(336,466)	689,013	1,025,479
Non Operating Income						
Grants and Contributions for the Development of Assets						
Grant Funding - Organics	72,000	72,000	0	211,200	211,200	-
Loss on Sale of Vehicles	-	-	0	-	-	-
	72,000	72,000	0	211,200	211,200	-
	-	-	0	-	-	-
	316,862	(98,014)	(423)	(125,266)	900,213	1,025,479

Banksia Road Operations
Period Ending 31 January 2016

Bunbury-Harvey Regional Council	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Forecast	Budget Review
Banksia Road Operations Period Ending 31 January 2016	\$	\$		\$	\$	\$
Banksia Road Operations (Included in the Statement of Comprehensive Income)						
OPERATING INCOME						
Fees and Charges						
Banksia Road Organics Tipping Fees	182,965	205,800	(11)	352,944	330,144	(22,800)
Banksia Road Sale of Compost	53,878	58,310	(8)	100,000	100,000	-
* Income CoB Support Staff	65,214	109,956	(41)	188,568	65,168	(123,400)
Stanley Road Sale of Compost	4,997	5,831	(14)	10,000	10,000	-
Supply/Collection of Hookbin Income	7,985	8,260	(3)	14,160	14,160	-
TOTAL OPERATING REVENUE	315,039	388,157	(19)	665,672	519,472	(146,200)
OPERATING EXPENDITURE						
Employee Costs						
BHRC Staff	(75,072)	(76,935)	2	(115,106)	(115,106)	-
* CoB Support Staff	(69,256)	(100,969)	31	(171,303)	(69,303)	102,000
	(144,329)	(177,904)	19	(286,409)	(184,409)	102,000
Materials and Contracts						
Organics Expenditure	(130,586)	(116,382)	(12)	(164,585)	(174,585)	(10,000)
Depreciation						
Vehicles, Plant & Equipment	(74,315)	(61,096)	(22)	(104,782)	(126,482)	(21,700)
Furniture & Equipment	(2,243)	(3,017)	26	(5,172)	(4,572)	600
Infrastructure	(8,150)	(8,148)	(0)	(13,976)	(14,076)	(100)
	(84,707)	(72,261)	(17)	(123,930)	(145,130)	(21,200)
TOTAL OPERATING EXPENDITURE	(359,623)	(366,547)	2	(574,924)	(504,124)	70,800
OPERATING SURPLUS or (DEFICIT)	(44,584)	21,610	(306)	90,748	15,348	(75,400)

Statement of Financial Activity by Nature and Type
Period Ending 31 January 2016

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 31 January 2016	Year to Date		%	Annual Budget		
	Actual \$	Budget \$		Original \$	Forecast \$	Budget Review \$
OPERATING						
Revenues by Nature and Type						
Contributions	63,506	63,483	0	108,868	108,868	-
Fees and Charges	1,717,801	2,213,813	(22)	• 3,796,607	3,382,007	(414,600)
Interest Earnings	104,830	88,664	18	• 152,033	213,233	61,200
Other Revenue	111,577	71,429	56	• 132,200	161,050	28,850
	1,997,714	2,437,389	(18)	4,189,708	3,865,158	(324,550)
Expenses by Nature and Type						
Employee Costs	(737,022)	(808,635)	9	(1,407,092)	(1,266,679)	140,413
Materials and Contracts	(541,497)	(1,299,243)	58	• (2,296,179)	(1,107,063)	1,189,116
Utility Charges	(1,229)	(5,712)	78	(9,795)	(9,795)	-
Other Expenditure	(187,584)	(165,163)	(14)	• (278,123)	(308,823)	(30,700)
Insurance	(41,383)	(40,225)	(3)	(40,332)	(42,632)	(2,300)
Depreciation	(244,136)	(288,425)	15	• (494,653)	(441,153)	53,500
	(1,752,852)	(2,607,403)	33	(4,526,174)	(3,176,145)	1,350,029
NET OPERATING RESULT	244,862	(170,014)	(244)	(336,466)	689,013	1,025,479
Capital Income						
Capital Grants, Subsidies/Contributions	72,000	72,000	0	211,200	211,200	-
Capital Expenditure						
Land and Buildings	-	-	0	(45,000)	(195,000)	(150,000)
Vehicles, Plant & Equipment	(75,219)	(73,000)	(3)	• (643,500)	(338,219)	305,281
Furniture & Equipment	(7,202)	(3,800)	(90)	(3,800)	(15,752)	(11,952)
Infrastructure	-	-	0	-	(35,000)	(35,000)
Banksia Road Site	(218,341)	(218,701)	0	(335,000)	(333,915)	1,086
	(300,762)	(295,501)	(2)	(1,027,300)	(917,886)	109,415
Adjustments for Non-Cash Expenditure / (Revenue)						
Depreciation on Assets	244,136	288,425	15	494,653	441,153	(53,500)
	244,136	288,425	15	494,653	441,153	(53,500)
Financial Transfers						
Revenue						
Transfers from Reserves	775,146	775,146	0	1,046,504	775,146	(271,358)
Movement in employee provisions	-	-	0	14,707	14,707	-
	775,146	775,146	0	1,061,211	789,852	(271,358)
Expenditure						
Transfers to Reserves	(1,576,708)	(1,568,327)	1	(2,211,153)	(2,860,536)	(649,383)
	(1,576,708)	(1,568,327)	1	(2,211,153)	(2,860,536)	(649,383)
Add: Net Current Assets July 1 B/fwd	2,122,805	2,224,855		2,224,855	2,224,855	-
Less: Variance between actual and budgeted opening funds:					(102,050)	(102,050)
Less: Net Current Asset Year to Date	1,581,479	1,326,584		416,997	475,599	58,602
Control = 0	0	0		0	0	0

Capital Works Expenditure Summary
Period Ending 31 January 2016

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 31 January 2016	Year to Date			Annual Budget		
	Actual \$	Budget \$	%	Original \$	Forecast \$	Budget Review \$
CAPITAL WORKS IN PROGRESS						
Site Administration						
CEO - Car	50,719	48,500	(5)	48,500	50,719	(2,219)
Laptop Computer	-	-	0	2,500	-	2,500
Mobile Phone	-	-	0	350	350	-
Office Furniture	7,202	3,800	(90)	950	10,902	(9,952)
Office Computers (x4)					4,500	(4,500)
New Administration Building					150,000	(150,000)
Gatehouse / Site Operations						
Replace Gatehouse/Amenities Building	-	-	0	45,000	45,000	-
Semi-Automatic Bin Tarps	24,500	24,500	(0)	30,000	24,500	5,500
Hookbin Truck	-	-	0	265,000	263,000	2,000
Excavator 14 Tonne	-	-	0	175,000	-	175,000
Stanley Road - Track Skid Steer	-	-	0	90,000	-	90,000
10 New Groundwater Monitoring Bores	-	-	0	35,000	35,000	-
	82,421	76,800	(7)	692,300	583,971	108,329
Recycling Operations - Organics						
Compost Aerator Units - 5 Sets	126,854	126,854	(0)	180,000	180,100	(100)
Concrete Bunker for Finished Compost	91,487	91,847	0	155,000	153,815	1,186
	218,341	218,701	0	335,000	333,915	1,086
TOTAL CAPITAL EXPENDITURE	300,762	295,501	(2)	1,027,300	917,886	109,415
Stanley Road						
Land & Buildings	-	-	-	45,000	195,000	(150,000)
Plant & Equipment	75,219	73,000	(3)	608,500	338,219	270,281
Furniture & Equipment	7,202	3,800	(90)	3,800	15,752	(11,952)
Infrastructure	-	-	-	35,000	35,000	-
	82,421	76,800	(7)	692,300	583,971	108,329
Banksia Road						
Land & Buildings	-	-	-	-	-	-
Plant & Equipment	126,854	126,854	(0)	180,000	180,100	(100)
Infrastructure	91,487	91,847	0	155,000	153,815	1,186
	218,341	218,701	0	335,000	333,915	1,086
Totals						
Land & Buildings	-	-	-	45,000	195,000	(150,000)
Plant & Equipment	202,073	199,854	(1)	788,500	518,319	270,181
Furniture & Equipment	7,202	3,800	(90)	3,800	15,752	(11,952)
Infrastructure	91,487	91,847	0	190,000	188,815	1,186
	300,762	295,501	(90)	1,027,300	917,886	109,415

Balance Sheet
Period Ending 31 January 2016

Bunbury-Harvey Regional Council Balance Sheet Period Ending 31 January 2016	Year to Date Actual \$	Original Budget \$	Forecast Budget \$	Budget Review \$
Current Assets				
Cash & Cash Equivalents	6,783,558	6,282,413	7,303,921	1,021,508
Trade & Other Receivables	493,705	332,007	332,007	-
Inventories	1,801	2,000	2,000	-
	7,279,064	6,616,420	7,637,928	1,021,508
Non Current Assets				
Property, Plant & Equipment	2,166,188	2,569,654	2,504,556	(65,098)
Infrastructure	734,088	766,857	815,826	48,969
	2,900,275	3,336,511	3,320,382	(16,129)
Current Liabilities				
Trade & Other Payables	91,332	189,500	189,500	-
Provisions	85,879	161,839	161,839	-
	177,210	351,339	351,339	-
Non Current Liabilities				
Long Service Leave Provision	36,917	30,747	30,747	-
	36,917	30,747	30,747	-
Net Assets	9,965,212	9,570,845	10,576,225	1,005,380
Equity				
Accumulated Surplus	4,240,757	3,534,795	3,561,156	26,361
Reserves	5,520,375	5,848,084	6,810,989	962,905
Revaluation Surplus	204,080	187,966	204,080	16,114
	9,965,212	9,570,845	10,576,225	1,005,380
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	831,116	712,935	713,035	100
Infrastructure	302,337	383,714	383,714	-
	1,133,453	1,096,648	1,096,748	100

**Statement of Net Current Assets
Period Ending 31 January 2016**

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 31 January 2016	1st July 2015	2015/16	Annual Budget		Budget Review \$
	Opening \$	Actual \$	Original \$	Forecast \$	
Composition of Estimated Net Current Asset Position					
CURRENT ASSETS					
Cash - Unrestricted	2,210,725	1,263,184	434,329	492,932	58,603
Cash - Restricted	4,718,812	5,520,375	5,848,084	6,810,989	962,905
Trade & Other Receivables	392,306	493,705	332,007	332,007	-
Prepayments	7,593	-	-	-	-
Inventories	1,801	1,801	2,000	2,000	-
	<u>7,331,237</u>	<u>7,279,064</u>	<u>6,616,420</u>	<u>7,637,928</u>	<u>1,021,508</u>
LESS: CURRENT LIABILITIES					
Trade & Other Payables	356,852	91,332	189,500	189,500	-
Short Term Provisions	132,768	85,879	161,839	161,839	-
	<u>489,620</u>	<u>177,210</u>	<u>351,339</u>	<u>351,339</u>	<u>-</u>
NET CURRENT ASSETS	6,841,617	7,101,853	6,265,081	7,286,588	1,021,508
ADJUSTMENTS					
Less					
Cash - Reserves - Restricted	(4,718,812)	(5,520,375)	(5,848,084)	(6,810,989)	(962,905)
	<u>(4,718,812)</u>	<u>(5,520,375)</u>	<u>(5,848,084)</u>	<u>(6,810,989)</u>	<u>(962,905)</u>
NET CURRENT ASSET POSITION	2,122,805	1,581,479	416,997	475,599	58,603

Fees & Charges Summary
Period Ending 31 January 2016

Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	Sep	Oct	Nov	Dec	Jan	2016	2016	2015
								YTD Actual	YTD Budget	YTD Actual
CITY OF BUNBURY - DISPOSALS								\$	\$	\$
<u>Tonnage</u>										
Co-mingled Waste	695	746	792	1187	715	739	711	5583		5605
Rubble/Special Burial	6	0	13	6	30	18	69	143		41
Clean Fill(No charge)	78	22	74	0	0	0	13	186		55
No Charge(Other)	0	0	0	69	0	0	0	69		506
Total Tonnage	779	768	878	1,262	745	757	793	5,981		6,208
Total \$ before Rebate	35,396	37,996	40,481	60,573	36,480	37,789	36,490	285,205	291,487	274,697
\$ per tonne co-mingled	46.32	50.41	46.85	48.80	49.66	50.65	46.43			
\$ per tonne average	45.46	49.50	46.10	48.00	48.96	49.90	46.04	47.68		44.25
SHIRE OF HARVEY - DISPOSALS										
<u>Tonnage</u>										
Co-mingled Waste	1162	1081	1108	1189	808	939	817	7104		4489
Rubble	22	30	13	27	29	16	9	145		173
Clean Fill(No charge)	18	45	2	13	19	11	10	118		214
No Charge(Other)	0	0	0	0	0	0	0	0		2
Total Tonnage	1,202	1,156	1,124	1,229	856	965	836	7,367		4,878
Total \$ before Rebate	42,718	39,721	41,353	45,492	39,687	47,331	41,678	297,980	232,911	219,960
\$ per tonne co-mingled	49.29	50.11	51.53	36.51	48.77	49.39	50.62			
\$ per tonne average	35.54	34.37	36.78	37.01	46.39	49.03	49.87	40.45		45.09
SHIRE OF HARVEY - TIP PASSES										
Total Tonnage (average 0.408 tonne per load)	346	390	351	381	411	488	436	2,803		2,066
Total \$	15,313	18,206	15,306	16,765	16,747	21,002	18,991	122,330	112,385	113,842
\$ per tonne	44.26	46.68	43.57	44.04	40.72	43.04	43.58	43.64		55.11
GENERAL PUBLIC TONNAGE										
Total Tonnage	3,195	3,222	3,274	3,073	3,664	2,840	2,680	21,948		37,869
Total \$	109,200	96,689	90,662	85,344	75,793	91,610	68,682	617,980	1,066,240	1,189,761
\$ per tonne	34.18	30.01	27.70	27.77	20.68	32.26	25.63	28.16		31.42
BANKSIA ROAD										
Organic Waste	722	728	875	949	1176	760	788	5999		
Compost	218	463	674	311	815	322	296	3099		
Greenwaste	171	61	48	76	48	54	97	555		
Organic Waste Total Tonnage	1,111	1,252	1,598	1,336	2,039	1,136	1,181	9,653		9,631
Total \$	25,238	25,997	45,328	31,471	51,062	23,917	33,829	236,842	264,110	195,619
\$ per tonne co-mingled	22.72	20.77	28.37	23.55	25.05	21.06	28.64	24.54		20.31
COB Support Staff	17,952	13,668	13,696	19,898	-	-	-	65,214	109,956	97,739
Hookbin Hire	880	1,250	480	1,750	950	1,150	1,525	7,985	8,260	1,880
Waste Minimisation Income	6,473	6,778	6,747	7,591	5,897	6,615	9,611	49,712	46,606	47,524
Scrap Metal/Recycling	2,727	4,113	3,818	7,929	4,455	6,332	5,180	34,554	81,858	97,164
TOTAL FEES AND CHARGES	255,897	244,418	257,871	276,813	231,070	235,746	215,986	1,717,801	2,213,813	2,238,187

Aged Debtors Report
Period Ending 31 January 2016

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
48	TOTALS	453,109	112,002	243,438	16,652	81,017
	<i>Percentages</i>	<i>100.00%</i>	<i>24.72%</i>	<i>53.73%</i>	<i>3.68%</i>	<i>17.88%</i>

Note: The 90 day plus balance includes \$79,200 of approved grant monies which have been invoiced the Department of Environment Regulation.