

Statement of Comprehensive Income
Period Ending 31 July 2017

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 July 2017	Year to Date		%	Annual Budget		
	Actual	Budget		Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING INCOME						
Contributions						
Waste Education Contributions	16,929	9,529	78	114,348	114,348	114,348
	16,929	9,529	78	114,348	114,348	114,348
Fees and Charges						
Casual Tipping Fees	120,656	131,332	(8)	2,295,984	2,295,984	2,295,984
Sale of Scrap Metal	527	7,083	(93)	84,997	84,997	84,997
Disposal - City of Bunbury	34,812	35,494	(2)	521,929	521,929	521,929
Disposal - Shire of Harvey	35,781	36,190	(1)	530,281	530,281	530,281
Shire of Harvey Tip Passes	14,669	14,943	(2)	203,317	203,317	203,317
Recycle Shop Income	2,664	2,921	(9)	47,053	47,053	47,053
Mulch Sales	518	958	(46)	11,497	11,497	11,497
Cardboard/Plastic Recycling	2,967	667	345	8,005	8,005	8,005
Banksia Road Organics Tipping Fees	19,859	22,366	(11)	364,393	364,393	364,393
Banksia Road Sale of Compost	3,405	6,531	(48)	138,373	138,373	138,373
Supply/Collection of Hookbin Income	805	958	(16)	11,497	11,497	11,497
Waste Minimisation Income	6,771	7,667	(12)	104,005	104,005	104,005
	243,434	267,110	(9)	4,321,331	4,321,331	4,321,331
Interest Earnings						
Cash at Bank	1,356	2,754	(51)	33,048	33,048	33,048
Plant & Equipment Reserve	897	1,715	(48)	20,580	20,580	20,580
Site Rehab Post Closure Reserve	2,613	6,763	(61)	81,156	81,156	81,156
Waste Minimisation Reserve	1,891	1,015	86	12,180	12,180	12,180
Stanley Rd Cell Construction Reserve	962	1,261	(24)	15,132	15,132	15,132
Organics Processing Reserve	2,194	1,917	14	23,005	23,005	23,005
	9,913	15,425	(36)	185,101	185,101	185,101
Other Revenue						
Fuel Tax Credits	4,284	4,508	(5)	66,096	66,096	66,096
Insurance Reimbursements	5,266	5,267	(0)	5,004	5,004	5,004
Misc Refunds & Reimbursements	-	-	0	5,004	5,004	5,004
Contributions to e-Waste Disposal	-	-	0	6,001	6,001	6,001
Landfill Levy Income	37,898	38,000	(0)	900,001	900,001	900,001
	47,448	47,775	(1)	982,106	982,106	982,106
TOTAL OPERATING REVENUE	317,724	339,839	(7)	5,602,886	5,602,886	5,602,886
OPERATING EXPENDITURE						
Employee Costs						
Administration	(17,985)	(24,181)	26	(348,465)	(348,465)	(348,465)
Waste Education Operations	(4,753)	(3,703)	(28)	(51,987)	(51,987)	(51,987)
Gatehouse	(14,720)	(17,180)	14	(150,895)	(150,895)	(150,895)
Site Cleanup (Litter & Weed Control)	(7,060)	(8,240)	14	(38,743)	(38,743)	(38,743)
Waste Transfer Station	(17,132)	(19,995)	14	(299,839)	(299,839)	(299,839)
Earthworks Operations	(22,862)	(26,682)	14	(278,667)	(278,667)	(278,667)
Site rehabilitation	(174)	(203)	14	(186,827)	(186,827)	(186,827)
Recycling Operations	(2,183)	(2,547)	14	(58,253)	(58,253)	(58,253)
Greenwaste Recycling Operations	(2,348)	(2,741)	14	(37,641)	(37,641)	(37,641)
Organics Expenditure	(8,830)	(10,305)	14	(183,008)	(183,008)	(183,008)
	(98,046)	(115,777)	15	(1,634,325)	(1,634,325)	(1,634,325)

Statement of Comprehensive Income
Period Ending 31 July 2017

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 July 2017	Year to Date		%	Annual Budget		
	Actual \$	Budget \$		Original \$	Revised \$	Forecast \$
OPERATING EXPENDITURE (continued)						
Materials and Contracts						
Members of Council	-	-	0	(3,204)	(3,204)	(3,204)
COB Accounting/Professional Fees	(8,511)	(8,511)	0	(102,132)	(102,132)	(102,132)
General Administration Other	(3,760)	(4,304)	13	(85,920)	(85,920)	(85,920)
Waste Education Operations	(1,783)	(1,819)	2	(11,388)	(11,388)	(11,388)
Technical Services	-	-	0	(74,004)	(74,004)	(74,004)
Site Cleanup (Litter & Weed Control)	(112)	(146)	23	(6,204)	(6,204)	(6,204)
Organics Expenditure	(4,281)	(5,568)	23	(192,276)	(192,276)	(192,276)
Recycling Operations (Cardboard/Other)	(465)	(472)	1	(18,672)	(18,672)	(18,672)
Waste Transfer Station	(3,197)	(2,926)	(9)	(103,512)	(103,512)	(103,512)
Earthworks Operations	(6,411)	(8,346)	23	(227,208)	(227,208)	(227,208)
Monitoring Bores	-	-	0	(61,800)	(61,800)	(61,800)
Site Rehabilitation	-	-	0	(1,818,395)	(1,818,395)	(1,818,395)
Greenwaste Recycling Operations	-	-	0	(5,160)	(5,160)	(5,160)
Electronic Waste Recycling	-	-	0	(15,648)	(15,648)	(15,648)
Other (Site Survey, General Mntce, etc)	(834)	(835)	0	(38,964)	(38,964)	(38,964)
	(29,353)	(32,927)	11	(2,764,487)	(2,764,487)	(2,764,487)
Utility Charges	-	-	0	(4,224)	(4,224)	(4,224)
Insurance	(33,849)	(31,110)	(9)	(52,570)	(52,570)	(52,570)
Depreciation						
Buildings	(1,755)	(1,755)	0	(21,060)	(21,060)	(21,060)
Vehicles, Plant & Equipment	(49,569)	(49,569)	0	(594,828)	(594,828)	(594,828)
Furniture & Equipment	(923)	(923)	0	(11,076)	(11,076)	(11,076)
Infrastructure	(3,115)	(3,764)	17	(45,163)	(45,163)	(45,163)
	(55,362)	(56,011)	1	(672,127)	(672,127)	(672,127)
Other Expenditure						
Landfill Levy	(34,866)	(35,000)	0	(828,000)	(828,000)	(828,000)
Landfill Licence	-	-	0	(8,388)	(8,388)	(8,388)
City of Bunbury Tonnage Rebate	(7,819)	(9,132)	14	(109,584)	(109,584)	(109,584)
Shire of Harvey Tonnage Rebate	(7,184)	(9,132)	21	(109,584)	(109,584)	(109,584)
Other	(5,436)	(5,439)	0	(32,172)	(32,172)	(32,172)
	(55,306)	(58,703)	6	(1,087,728)	(1,087,728)	(1,087,728)
TOTAL OPERATING EXPENDITURE	(271,916)	(294,528)	8	(6,215,461)	(6,215,461)	(6,215,461)
OPERATING SURPLUS or (DEFICIT)	45,808	45,311	1	(612,575)	(612,575)	(612,575)
Non Operating Income						
Grants and Contributions for the Development of Assets						
Grant Funding - Organics	-	-	0	3,000,000	3,000,000	3,000,000
Sale or Disposal of Assets						
Profit on Sale of Vehicles	-	-	0	38,277	38,277	38,277
Loss on Sale of Vehicles	-	-	0	-	-	-
Total Non Operating Income	-	-	0	3,038,277	3,038,277	3,038,277
Other Comprehensive Income	-	-	0	-	-	-
TOTAL COMPREHENSIVE INCOME	45,808	45,311	1	2,425,702	2,425,702	2,425,702

Banksia Road Operations
Period Ending 31 July 2017

Bunbury-Harvey Regional Council	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
Banksia Road Operations Period Ending 31 July 2017	\$	\$		\$	\$	\$

Banksia Road Operations (included in Statement of Comprehensive Income)

OPERATING INCOME

Fees and Charges

Banksia Road Organics Tipping Fees	19,859	22,366	(11)	364,393	364,393	364,393
Banksia Road Sale of Compost	3,405	6,531	(48)	138,373	138,373	138,373
Stanley Rd Compost / Mulch Sales	518	958	(46)	11,497	11,497	11,497
Supply/Collection of Hookbin Income	805	958	(16)	11,497	11,497	11,497
TOTAL OPERATING REVENUE	24,587	30,813	(20)	525,760	525,760	525,760

OPERATING EXPENDITURE

Employee Costs

BHRC Staff	(8,830)	(10,305)	14	(183,008)	(183,008)	(183,008)
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Materials and Contracts

Organics Expenditure	(4,281)	(5,568)	23	(192,276)	(192,276)	(192,276)
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Depreciation

Vehicles, Plant & Equipment	(10,183)	(10,183)	0	(122,196)	(122,196)	(122,196)
Furniture & Equipment	(361)	(361)	0	(4,332)	(4,332)	(4,332)
Infrastructure	(1,188)	(1,837)	35	(22,039)	(22,039)	(22,039)
	(11,732)	(12,381)	5	(148,567)	(148,567)	(148,567)

TOTAL OPERATING EXPENDITURE	(24,843)	(28,254)	(12)	(523,851)	(523,851)	(523,851)
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OPERATING SURPLUS or (DEFICIT)	(256)	2,559	110	1,909	1,909	1,909
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Note:

282 tonnes of Compost at a production cost of \$9,223 was transferred from Banksia Road to Stanley Road for site rehabilitation for the period ending 31 July 2017.

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

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 31 July 2017	Year to Date		%	Annual Budget		
	Actual \$	Budget \$		Original \$	Revised \$	Forecast \$
OPERATING						
Revenues by Nature and Type						
Contributions	16,929	9,529	78	114,348	114,348	114,348
Fees and Charges	243,434	267,110	(9)	4,321,331	4,321,331	4,321,331
Interest Earnings	9,913	15,425	(36)	185,101	185,101	185,101
Other Revenue	47,448	47,775	(1)	982,106	982,106	982,106
	317,724	339,839	(7)	5,602,886	5,602,886	5,602,886
Expenses by Nature and Type						
Employee Costs	(98,046)	(115,777)	15	(1,634,325)	(1,634,325)	(1,634,325)
Materials and Contracts	(29,353)	(32,927)	11	(2,764,487)	(2,764,487)	(2,764,487)
Utility Charges	-	-	0	(4,224)	(4,224)	(4,224)
Other Expenditure	(55,306)	(58,703)	6	(1,087,728)	(1,087,728)	(1,087,728)
Insurance	(33,849)	(31,110)	(9)	(52,570)	(52,570)	(52,570)
Depreciation	(55,362)	(56,011)	1	(672,127)	(672,127)	(672,127)
	(271,917)	(294,528)	8	(6,215,461)	(6,215,461)	(6,215,461)
NET OPERATING RESULT	45,808	45,311	1	(612,575)	(612,575)	(612,575)
Capital Expenditure						
Land and Buildings	-	-	0	(440,000)	(440,000)	(440,000)
Furniture & Equipment	(636)	(636)	(0)	(1,500)	(1,500)	(1,500)
Plant & Equipment	-	-	0	(747,000)	(747,000)	(747,000)
Stanley Road Infrastructure	-	-	0	(3,000,000)	(3,000,000)	(3,000,000)
Recycling Ops - Organics - Land	-	-	0	-	-	-
Recycling Ops - Organics - Plant & Equip	-	-	0	(310,000)	(310,000)	(310,000)
Banksia Road Infrastructure	-	-	0	(1,027,571)	(1,027,571)	(1,027,571)
	(636)	(636)	(0)	(5,526,071)	(5,526,071)	(5,526,071)
Adjustments for Non-Cash Expenditure / (Revenue)						
Depreciation on Assets	55,362	56,011	(1)	672,127	672,127	672,127
	55,362	56,011	(1)	672,127	672,127	672,127
Financial Transfers						
Revenue						
Proceeds from Sale of Assets	-	-	0	65,000	65,000	65,000
Transfers from Reserves	1,033,309	1,036,565	(0)	4,837,275	4,837,275	4,837,275
Movement in employee provisions	-	-	0	-	-	-
	1,033,309	1,036,565	(0)	4,902,275	4,902,275	4,902,275
Expenditure						
Transfers to Reserves	(1,034,997)	(1,038,253)	(0)	(2,832,091)	(2,832,091)	(2,832,091)
	(1,034,997)	(1,038,253)	(0)	(2,832,091)	(2,832,091)	(2,832,091)
Add: Net Current Assets July 1 B/fwd	597,577	446,303		591,903	591,903	591,903
Less: Net Current Asset Year to Date	696,422	545,301		195,565	195,565	195,565
Control = 0	0	0		0	0	0

Capital Works Expenditure Summary
Period Ending 31 July 2017

Bunbury-Harvey Regional Council	Year to Date			Annual Budget		
	Actual	Budget		Original	Revised	Forecast
Capital Works Expenditure Summary						
Period Ending 31 July 2017	\$	\$	%	\$	\$	\$

CAPITAL WORKS IN PROGRESS**Site Administration**

Office Furniture	(636)	(636)	(0)	(1,500)	(1,500)	(1,500)
Office Computers	-	-	0	-	-	-
New Administration Building	-	-	0	(275,000)	(275,000)	(275,000)
Replace CEO Vehicle	-	-	0	(55,000)	(55,000)	(55,000)
	(636)	(636)	(0)	(331,500)	(331,500)	(331,500)

Gatehouse / Site Operations

Land Acquisition (Lined Cell Clearing Offset)				(120,000)	(120,000)	(120,000)
Replace Gatehouse/Amenities Building	-	-	0	(45,000)	(45,000)	(45,000)
Bin Lifter	-	-	0	(3,000)	(3,000)	(3,000)
Shredder				(580,000)	(580,000)	(580,000)
Electronic G.P.S Landfill Management System				(75,000)	(75,000)	(75,000)
10,000ltr Bulk Fuel Storage	-	-	0	(34,000)	(34,000)	(34,000)
Stanley Road Lined Cells				(3,000,000)	(3,000,000)	(3,000,000)
	-	-	0	(3,857,000)	(3,857,000)	(3,857,000)

Waste Education Operations

Replace i30 with Dual Cab Utility			0	-	-	-
	-	-	0	-	-	-

Recycling Operations - Organics

Replace Telehandler	-		0	(310,000)	(310,000)	(310,000)
Compost Facilities Infrastructure	-		0	(1,027,571)	(1,027,571)	(1,027,571)
	-	-	0	(1,337,571)	(1,337,571)	(1,337,571)

TOTAL CAPITAL EXPENDITURE**CAPITAL REVENUE****Site Administration**

Jeep Grand Cherokee			0	35,000	35,000	35,000
	-	-	0	35,000	35,000	35,000

Gatehouse / Site Operations

New Holland LM740 Telehandler			0	30,000	30,000	30,000
	-	-	0	30,000	30,000	30,000

TOTAL CAPITAL REVENUE

	-	-	0	65,000	65,000	65,000
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Statement of Financial Position
Period Ending 31 July 2017

Bunbury-Harvey Regional Council	Year to Date	Original	Revised	Forecast
Statement of Financial Position				
Period Ending 31 July 2017	\$	\$	\$	\$
Current Assets				
Cash & Cash Equivalents	6,653,119	4,303,937	4,303,937	4,303,937
Trade & Other Receivables	426,101	300,000	300,000	300,000
Inventories	1,112	2,000	2,000	2,000
	7,080,332	4,605,937	4,605,937	4,605,937
Non Current Assets				
Property, Plant & Equipment	3,509,978	4,398,610	4,398,610	4,398,610
Infrastructure	737,109	4,730,421	4,730,421	4,730,421
	4,247,087	9,129,031	9,129,031	9,129,031
Current Liabilities				
Trade & Other Payables	127,710	209,569	209,569	209,569
Provisions	228,406	179,882	179,882	179,882
	356,117	389,451	389,451	389,451
Non Current Liabilities				
Long Service Leave Provision	32,603	32,603	32,603	32,603
	32,603	32,603	32,603	32,603
Net Assets	10,938,700	13,312,914	13,312,914	13,312,914
Equity				
Accumulated Surplus	4,153,326	8,534,410	8,534,410	8,534,410
Reserves	6,027,793	4,020,922	4,020,922	4,020,922
Revaluation Surplus	757,582	757,582	757,582	757,582
	10,938,701	13,312,914	13,312,914	13,312,914

Note:

The total of non-current assets above includes the following amounts which have been invested in the Organics Processing Facility.

Property, Plant & Equipment	877,440	1,789,027	1,789,027	1,789,027
Infrastructure	340,039	629,188	629,188	629,188
	1,217,479	2,418,215	2,418,215	2,418,215

**Statement of Net Current Assets
Period Ending 31 July 2017**

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

Composition of Estimated Net Current Asset Position

CURRENT ASSETS

Cash - Unrestricted	738,928	625,326	283,015	283,015	283,015
Cash - Restricted	6,026,105	6,027,793	4,020,922	4,020,922	4,020,922
Trade & Other Receivables	402,497	426,101	300,000	300,000	300,000
Inventories	1,112	1,112	2,000	2,000	2,000
	<u>7,168,642</u>	<u>7,080,332</u>	<u>4,605,937</u>	<u>4,605,937</u>	<u>4,605,937</u>

LESS: CURRENT LIABILITIES

Trade & Other Payables	305,153	127,710	209,569	209,569	209,569
Short Term Provisions	239,807	228,406	179,882	179,882	179,882
	<u>544,960</u>	<u>356,117</u>	<u>389,451</u>	<u>389,451</u>	<u>389,451</u>

NET CURRENT ASSETS

6,623,682 6,724,215 4,216,486 4,216,486 4,216,486

ADJUSTMENTS

Less					
Cash - Reserves - Restricted	(6,026,105)	(6,027,793)	(4,020,922)	(4,020,922)	(4,020,922)
	<u>(6,026,105)</u>	<u>(6,027,793)</u>	<u>(4,020,922)</u>	<u>(4,020,922)</u>	<u>(4,020,922)</u>

NET CURRENT ASSET POSITION

597,577 696,422 195,565 195,565 195,565

**Fees & Charges Summary
Period Ending 31 July 2017**

				2016/17
Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	YTD Actual	YTD Budget	YTD Actual
CITY OF BUNBURY - DISPOSALS				
<u>Tonnage</u>				
Co-mingled Waste	650	650		675
Greenwaste		-		
Rubble/Special Burial		-		59
Clean Fill		-		
No Charge		-		
Total Tonnage	650	650		734
Total \$ before Rebate	34,812	34,812	35,494	36,072
<i>\$ per tonne co-mingled</i>	-			
<i>\$ per tonne average</i>	54	54		49
SHIRE OF HARVEY - DISPOSALS				
<u>Tonnage</u>				
Co-mingled Waste	647	647		738
Greenwaste		-		155
Rubble		-		155
Clean Fill		-		85
No Charge		-		
Total Tonnage	647	647		978
Total \$ before Rebate	35,781	35,781	36,190	39,407
<i>\$ per tonne co-mingled</i>	-			
<i>\$ per tonne average</i>	55	55		40
SHIRE OF HARVEY - TIP PASSES				
Total Tonnage (average 0.408 tonne per load)	325	325		342
Total \$	14,669	14,669	14,943	15,299
<i>\$ per tonne</i>	45	45		45
GENERAL PUBLIC TONNAGE				
Total Tonnage	4,855	4,855		4,382
Total \$	120,656	120,656	131,332	84,282
<i>\$ per tonne</i>	25	25		19
BANKSIA ROAD				
Organic Waste	660	660		745
Compost/Mulch	382	382		114
Greenwaste	54	54		14
Organic Waste Total Tonnage	1,096	1,096		873
Total \$	23,264	23,264	28,897	26,062
<i>\$ per tonne co-mingled</i>	21	21		30
Hookbin Hire	805	805	958	600
Waste Minimisation Income	6,771	6,771	7,667	-
Scrap Metal/Recycling	6,676	6,676	11,629	4,861
TOTAL FEES AND CHARGES	243,434	243,434	267,110	206,584

Bunbury-Harvey Regional Council
Aged Debtors Report
Period Ending 31 July 2017

No. of Clients		\$ Balance	\$ Current	\$ 30+	\$ 60+	\$ 90+
66	TOTALS	1,454,004	282,224	91,782	7,044	1,072,954
	<i>Percentages</i>	100.00%	19.41%	6.31%	0.48%	73.79%

Note 1: The 90 day plus balance is made up as follows:

1. Rural Rubbish	4,010
2. Auricom	236,113
3. City Score	824,073
4. Cleanaway	6,760
5. Westbins	1,807
6. Other	191
	1,072,954

Note 2: As at 16/8/17, the amount owed by Aurigen Group Pty Ltd (which has 3 trading names City Score, Aurigen and Auricom), is \$1,060,186.

This amount is made up as follows:

<u>Days Outstanding:</u>	Auricom \$	City Score \$	Totals \$
90+	236,113	824,073	1,060,186
	236,113	824,073	1,060,186

A final demand letter was issued to Aurigen Group in accordance with the Council Resolution OC81023-1473 25 May 2017. On 16th June 2017 the matter was referred to the debt collectors, Dun and Bradstreet. On 31 July 2017 the CEO instructed Dunn and Bradstreet to proceed with legal action through the Courts. The last payment received was on 17/5/17 for \$50,000.00 No further payments have been received to date (as at 16/8/17).

Council Resolution OC81023-1473 25 May 2017:

- **Aurigen Group Debt**

Send the company a letter of Final Demand advising that they have fourteen (14) days to pay full outstanding amount owing to Council and if the amount isn't paid within fourteen days Council will be handing the matter over to the debt collectors.