

**Statement of Comprehensive Income
Period Ending 30 September 2016**

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 30 September 2016	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING INCOME						
Contributions						
Waste Education Contributions	28,084	27,891	1	111,560	111,560	111,560
	28,084	27,891	1	111,560	111,560	111,560
Fees and Charges						
Casual Tipping Fees	704,784	343,776	105	1,375,109	1,375,109	1,675,109
Sale of Scrap Metal	3,079	3,080	(0)	80,000	80,000	80,000
Disposal - City of Bunbury	116,712	127,299	(8)	509,193	509,193	509,193
Disposal - Shire of Harvey	122,320	129,336	(5)	517,346	517,346	517,346
Shire of Harvey Tip Passes	49,850	49,587	1	198,352	198,352	198,352
Recycle Shop Income	12,373	11,589	7	46,354	46,354	46,354
Mulch Sales	1,364	1,874	(27)	11,500	11,500	11,500
Cardboard/Plastic Recycling	1,872	1,575	19	6,300	6,300	6,300
Banksia Road Organics Tipping Fees	83,379	88,875	(6)	355,500	355,500	355,500
Banksia Road Sale of Compost	20,166	33,750	(40)	135,000	135,000	135,000
Supply/Collection of Hookbin Income	2,440	3,246	(25)	12,981	12,981	12,981
Waste Minimisation Income	33,193	20,367	63	81,468	81,468	81,468
	1,151,533	814,354	41	3,329,103	3,329,103	3,629,103
Interest Earnings						
Cash at Bank	5,469	5,574	(2)	22,294	22,294	22,294
Plant & Equipment Reserve	2,368	1,659	43	6,633	6,633	6,633
Site Rehab Post Closure Reserve	26,726	25,449	5	101,796	101,796	101,796
Waste Minimisation Reserve	4,453	5,355	(17)	21,418	21,418	21,418
Stanley Rd Cell Construction Reserve	3,739	3,798	(2)	15,187	15,187	15,187
Site Investigation & Acquisition Rsv	5,854	5,466	7	21,865	21,865	21,865
	48,608	47,301	3	189,193	189,193	189,193
Other Revenue						
Fuel Tax Credits	14,053	15,765	(11)	63,062	63,062	63,062
Insurance Reimbursements	7,048	5,000	41	5,000	5,000	5,000
Misc Refunds & Reimbursements	108	110	(2)	5,000	5,000	5,000
Contributions to e-Waste Disposal	-	-	0	12,000	12,000	12,000
Landfill Levy Income	27,030	12,501	116	50,000	50,000	50,000
	48,239	33,376	45	135,062	135,062	135,062
TOTAL OPERATING REVENUE	1,276,464	922,922	38	3,764,918	3,764,918	4,064,918
OPERATING EXPENDITURE						
Employee Costs						
Administration	(69,545)	(69,426)	(0)	(318,041)	(318,041)	(318,041)
Waste Education Operations	(24,179)	(27,621)	12	(122,961)	(122,961)	(122,961)
Gatehouse	(54,942)	(55,713)	1	(140,328)	(140,328)	(140,328)
Site Cleanup (Litter & Weed Control)	(8,298)	(8,415)	1	(39,976)	(39,976)	(39,976)
Waste Transfer Station	(69,808)	(70,788)	1	(295,474)	(295,474)	(295,474)
Earthworks Operations	(46,780)	(47,436)	1	(312,601)	(312,601)	(312,601)
Recycling Operations	(7,541)	(7,646)	1	(39,563)	(39,563)	(39,563)
Greenwaste Recycling Operations	(7,560)	(7,666)	1	(43,132)	(43,132)	(43,132)
Organics Expenditure	(39,928)	(40,489)	1	(189,009)	(189,009)	(189,009)
	(328,525)	(335,200)	2	(1,501,085)	(1,501,085)	(1,501,085)

Statement of Comprehensive Income
Period Ending 30 September 2016

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 30 September 2016	Year to Date		%	Annual Budget		
	Actual \$	Budget \$		Original \$	Revised \$	Forecast \$
OPERATING EXPENDITURE (continued)						
Materials and Contracts						
Members of Council	(227)	(762)	70	(3,045)	(3,045)	(3,045)
COB Accounting/Professional Fees	(21,832)	(21,834)	0	(87,330)	(87,330)	(87,330)
General Administration Other	(15,507)	(19,473)	20	(77,877)	(77,877)	(77,877)
Waste Education Operations	(1,341)	(2,400)	44	(9,588)	(9,588)	(9,588)
Technical Services	(2,983)	(2,990)	0	(52,000)	(52,000)	(52,000)
Site Cleanup (Litter & Weed Control)	(687)	(1,323)	48	(5,283)	(5,283)	(5,283)
Organics Expenditure	(36,388)	(55,092)	34	(202,676)	(202,676)	(202,676)
Recycling Operations (Cardboard/Other)	(3,986)	(8,184)	51	(32,740)	(32,740)	(32,740)
Waste Transfer Station	(13,037)	(23,241)	44	(92,969)	(92,969)	(92,969)
Earthworks Operations	(84,780)	(52,164)	(63)	(208,661)	(208,661)	(208,661)
Monitoring Bores	(13,194)	(15,000)	12	(60,000)	(60,000)	(60,000)
Site Rehabilitation	(35,115)	(35,120)	0	(433,669)	(433,669)	(433,669)
Land Site Investigation	-	(5,001)	100	(20,000)	(20,000)	(20,000)
Greenwaste Recycling Operations	-	(306)	100	(1,219)	(1,219)	(1,219)
Electronic Waste Recycling	(1,018)	(2,922)	65	(11,686)	(11,686)	(11,686)
Other (Site Survey, General Mntce, etc)	(5,846)	(5,883)	1	(23,523)	(23,523)	(23,523)
	(235,940)	(251,695)	6	(1,322,266)	(1,322,266)	(1,322,266)
Utility Charges	(921)	(1,212)	24	(3,410)	(3,410)	(3,410)
Insurance	(34,929)	(37,429)	7	(45,958)	(45,958)	(45,958)
Depreciation						
Buildings	(3,339)	(3,191)	(5)	(13,356)	(13,356)	(13,356)
Vehicles, Plant & Equipment	(93,391)	(85,849)	(9)	(373,563)	(373,563)	(373,563)
Furniture & Equipment	(2,724)	(2,741)	1	(10,898)	(10,898)	(10,898)
Infrastructure	(9,298)	(9,298)	0	(37,192)	(37,192)	(37,192)
	(108,752)	(101,079)	(8)	(435,009)	(435,009)	(435,009)
Other Expenditure						
Landfill Levy	(27,076)	(11,499)	(135)	(46,000)	(46,000)	(46,000)
Landfill Licence	-	-	0	(5,456)	(5,456)	(5,456)
City of Bunbury Tonnage Rebate	(25,094)	(27,249)	8	(109,000)	(109,000)	(109,000)
Shire of Harvey Tonnage Rebate	(26,535)	(28,500)	7	(114,000)	(114,000)	(114,000)
Other	(16,444)	(14,035)	(17)	(21,479)	(21,479)	(21,479)
	(95,148)	(81,283)	(17)	(295,935)	(295,935)	(295,935)
TOTAL OPERATING EXPENDITURE	(804,215)	(807,898)	0	(3,603,663)	(3,603,663)	(3,603,663)
OPERATING SURPLUS or (DEFICIT)	472,249	115,024	311	161,255	161,255	461,255
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	472,249	115,024	311	139,469	139,469	439,469

Banksia Road Operations
Period Ending 30 September 2016

Bunbury-Harvey Regional Council Banksia Road Operations Period Ending 30 September 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	83,379	88,875	(6)	355,500	355,500	355,500
Banksia Road Sale of Compost	20,166	33,750	(40)	135,000	135,000	135,000
Stanley Rd Compost / Mulch Sales	1,364	1,874	(27)	11,500	11,500	11,500
Supply/Collection of Hookbin Income	2,440	3,246	(25)	12,981	12,981	12,981

TOTAL OPERATING REVENUE	107,349	127,745	(16)	514,981	514,981	514,981
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OPERATING EXPENDITURE

Employee Costs

BHRC Staff	(39,928)	(40,489)	(1)	(189,009)	(189,009)	(189,009)
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Materials and Contracts

Organics Expenditure	(36,388)	(55,092)	(34)	(182,676)	(182,676)	(182,676)
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Depreciation

Vehicles, Plant & Equipment	(31,709)	(31,646)	0	(126,836)	(126,836)	(126,836)
Furniture & Equipment	(1,153)	(1,153)	0	(4,613)	(4,613)	(4,613)
Infrastructure	(3,518)	(3,518)	0	(14,072)	(14,072)	(14,072)

TOTAL OPERATING EXPENDITURE	(112,696)	(131,898)	(15)	(517,206)	(517,206)	(517,206)
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OPERATING SURPLUS or (DEFICIT)	(5,347)	(4,153)	29	(2,225)	(2,225)	(2,225)
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Note:

156 tonnes of Compost at a production cost of \$1,965 was transferred from Banksia Road to Stanley Road for site rehabilitation for the period ending 30 September 2016.

Statement of Financial Activity by Nature and Type
Period Ending 30 September 2016

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 30 September 2016	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING						
Revenues by Nature and Type						
Contributions	28,084	27,891	1	111,560	111,560	111,560
Fees and Charges	1,151,533	814,354	41	3,329,103	3,329,103	3,629,103
Interest Earnings	48,608	47,301	3	189,193	189,193	189,193
Other Revenue	48,239	33,376	45	135,062	135,062	135,062
	1,276,464	922,922	38	3,764,918	3,764,918	4,064,918
Expenses by Nature and Type						
Employee Costs	(328,525)	(335,200)	2	(1,501,085)	(1,501,085)	(1,501,085)
Materials and Contracts	(235,940)	(251,695)	6	(1,322,266)	(1,322,266)	(1,322,266)
Utility Charges	(921)	(1,212)	24	(3,410)	(3,410)	(3,410)
Other Expenditure	(95,148)	(81,283)	(17)	(295,935)	(295,935)	(295,935)
Insurance	(34,929)	(37,429)	7	(45,958)	(45,958)	(45,958)
Depreciation	(108,752)	(101,079)	(8)	(435,009)	(435,009)	(435,009)
	(804,215)	(807,898)	0	(3,603,663)	(3,603,663)	(3,603,663)
NET OPERATING RESULT	472,249	115,024	311	161,255	161,255	461,255
Capital Expenditure						
Land and Buildings	(13,951)	(13,951)	0	(205,300)	(205,300)	(205,300)
Furniture & Equipment	(1,494)	(1,494)	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	(35,644)	(35,644)	0	(35,644)	(35,644)	(35,644)
	(51,089)	(51,089)	(0)	(2,639,744)	(2,639,744)	(2,639,744)
Adjustments for Non-Cash Expenditure / (Revenue)						
Depreciation on Assets	108,752	101,079	8	435,009	435,009	435,009
	108,752	101,079	8	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	(44,877)	(44,877)	0	2,108,969	2,108,970	2,108,969
	(44,877)	(44,877)	0	2,108,969	2,108,970	2,108,969
Add: Net Current Assets July 1 B/fwd	799,160	830,168		830,168	830,168	799,160
Less: Net Current Asset Year to Date	1,284,195	950,305		452,291	452,291	721,282
Control = 0	0	0		0	0	0

Capital Works Expenditure Summary
Period Ending 30 September 2016

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 30 September 2016	Year to Date			Annual Budget		
	Actual \$	Budget \$	%	Original \$	Revised \$	Forecast \$
CAPITAL WORKS IN PROGRESS						
<u>Site Administration</u>						
Office Furniture	(1,494)	(1,494)	(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
	(1,494)	(1,494)	(0)	189,200	189,200	189,200
<u>Gatehouse / Site Operations</u>						
Replace Gatehouse/Amenities Building	(13,951)	(13,951)	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
	(13,951)	(13,951)	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	(35,644)	(35,644)	0	35,644	35,644	35,644
	(35,644)	(35,644)	0	1,041,644	1,041,644	1,041,644
TOTAL CAPITAL EXPENDITURE	(51,089)	(51,089)	0	2,639,744	2,639,745	2,639,744
<u>Stanley Road</u>						
Land & Buildings	(13,951)	(13,951)	0	205,300	205,300	205,300
Plant & Equipment	-	-	0	1,384,600	1,384,601	1,384,600
Furniture & Equipment	(1,494)	(1,494)	(0)	8,200	8,200	8,200
Infrastructure	-	-	0	-	1	-
	(15,445)	(15,445)	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	(35,644)	(35,644)	0	35,644	35,644	35,644
	(35,644)	(35,644)	0	1,041,644	1,041,645	1,041,644
Totals						
Land & Buildings	(13,951)	(13,951)	0	1,205,300	1,205,300	1,205,300
Plant & Equipment	-	-	0	1,390,600	1,390,601	1,390,600
Furniture & Equipment	(1,494)	(1,494)	(0)	8,200	8,201	8,200
Infrastructure	(35,644)	(35,644)	0	35,644	35,645	35,644
	(51,089)	(51,089)	0	2,639,744	2,639,747	2,639,744

Statement of Financial Position
Period Ending 30 September 2016

Bunbury-Harvey Regional Council	Year to Date	Original	Revised	Forecast
Balance Sheet	Actual	Budget	Budget	Budget
Period Ending 30 September 2016	\$	\$	\$	\$
Current Assets				
Cash & Cash Equivalents	7,345,189	5,265,279	5,265,279	5,534,270
Trade & Other Receivables	604,905	300,000	300,000	300,000
Inventories	1,960	2,000	2,000	2,000
	7,952,054	5,567,279	5,567,279	5,836,270
Non Current Assets				
Property, Plant & Equipment	2,793,753	4,353,757	4,353,757	4,353,757
Infrastructure	773,258	745,364	745,364	745,364
	3,567,011	5,099,121	5,099,121	5,099,121
Current Liabilities				
Trade & Other Payables	148,876	202,879	202,879	202,879
Provisions	200,977	148,826	148,826	148,826
	349,853	351,705	351,705	351,705
Non Current Liabilities				
Long Service Leave Provision	43,986	35,436	35,436	35,436
	43,986	35,436	35,436	35,436
Net Assets	11,125,227	10,279,259	10,279,259	10,548,250

Equity				
Accumulated Surplus	4,053,283	5,311,896	5,311,896	5,580,887
Reserves	6,314,361	4,763,283	4,763,283	4,763,283
Revaluation Surplus	757,582	204,080	204,080	204,080
	11,125,227	10,279,259	10,279,259	10,548,250

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	993,166	1,819,578	1,819,578	1,819,578
Infrastructure	356,921	376,526	376,526	376,526
	1,350,087	2,196,104	2,196,104	2,196,104

Statement of Net Current Assets
Period Ending 30 September 2016

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 30 September 2016	1st July 2016	2016/17	Annual Budget		
	Opening \$	Actual \$	Original \$	Revised \$	Forecast \$

Composition of Estimated Net Current Asset Position

CURRENT ASSETS

Cash - Unrestricted	856,790	1,027,183	501,996	501,996	770,987
Cash - Restricted	6,273,129	6,318,006	4,763,283	4,763,283	4,763,283
Trade & Other Receivables	280,975	604,905	300,000	300,000	300,000
Prepayments	-	-	-	-	-
Inventories	1,960	1,960	2,000	2,000	2,000
	<u>7,412,854</u>	<u>7,952,054</u>	<u>5,567,279</u>	<u>5,567,279</u>	<u>5,836,270</u>

LESS: CURRENT LIABILITIES

Trade & Other Payables	160,297	148,876	202,879	202,879	202,879
Short Term Provisions	180,267	200,977	148,826	148,826	148,826
	<u>340,565</u>	<u>349,853</u>	<u>351,705</u>	<u>351,705</u>	<u>351,705</u>

NET CURRENT ASSETS

7,072,289	7,602,201	5,215,574	5,215,574	5,484,565
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ADJUSTMENTS

Less					
Cash - Reserves - Restricted	(6,273,129)	(6,318,006)	(4,763,283)	(4,763,283)	(4,763,283)
	<u>(6,273,129)</u>	<u>(6,318,006)</u>	<u>(4,763,283)</u>	<u>(4,763,283)</u>	<u>(4,763,283)</u>

NET CURRENT ASSET POSITION

799,160	1,284,195	452,291	452,291	721,282
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**Fees & Charges Summary
Period Ending 30 September 2016**

						2015/16
Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	Sep	YTD Actual	YTD Budget	YTD Actual
CITY OF BUNBURY - DISPOSALS						
<i>Tonnage</i>						
Co-mingled Waste	675	833	775	2283		2232
Rubble/Special Burial	59	49	0	108		19
Clean Fill	0	0	0	0		173
No Charge	0	0	0	0		0
Total Tonnage	734	882	775	2391		2424
Total \$ before Rebate	36,072	41,205	39,435	116,712	127,299	113,873
<i>\$ per tonne co-mingled</i>	51.88	51.68	51.74			
<i>\$ per tonne average</i>	49.12	46.72	50.91	48.81		46.97
SHIRE OF HARVEY - DISPOSALS						
<i>Tonnage</i>						
Co-mingled Waste	738	834	840	2412		2464
Rubble	155	204	49	408		65
Clean Fill	85	0	15	100		65
No Charge	0	0	0	0		0
Total Tonnage	978	1038	904	2920		2595
Total \$ before Rebate	39,407	40,197	42,716	122,320	129,336	123,792
<i>\$ per tonne co-mingled</i>	51.46	51.19	48.06			
<i>\$ per tonne average</i>	40.30	38.73	47.24	41.89		47.71
SHIRE OF HARVEY - TIP PASSES						
Total Tonnage (average 0.408 tonne per load)	342	429	398	1169		800
Total \$	15,299	17,551	17,000	49,850	49,587	48,825
<i>\$ per tonne</i>	44.69	40.91	42.74	42.64		61.07
GENERAL PUBLIC TONNAGE						
Yarloop Fire	0	3688	1477			
Other	4382	5375	5147			
Total Tonnage	4382	9063	8701	22146		11176
Total \$	84,282	382,254	251,507	718,043	343,776	296,551
<i>\$ per tonne</i>	19.23	42.18	28.91	32.42		26.54
BANKSIA ROAD						
Organic Waste	745	923	1056	2724		
Compost	114	454	117	685		
Greenwaste	14	16	167	197		
Organic Waste Total Tonnage	873	1393	1340	3606		3960
Total \$ before Rebate	26,062	40,254	37,229	103,545	122,625	96,563
<i>\$ per tonne co-mingled</i>	29.85	28.90	27.78	28.71		24.38
Hookbin Hire	600	750	1,090	2,440	3,246	2610
Waste Minimisation Income	-	13,684	7,812	21,496	20,367	19998
Scrap Metal/Recycling	4,861	8,084	4,181	17,126	18,118	10659
TOTAL FEES AND CHARGES	206,584	543,979	400,970	1,151,533	814,354	758,187

Aged Debtors Report
Period Ending 30 September 2016

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
31	TOTALS	575,842	416,244	149,577	4,993	5,028
	<i>Percentages</i>	<i>100.00%</i>	<i>72.28%</i>	<i>25.98%</i>	<i>0.87%</i>	<i>0.87%</i>

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

1. Remondis Australia.	2,021
2. Matt Cook Transport. (Paid 6/10/16).	694
3. Rural Rubbish.	2,313
	<u>5,028</u>