

Statement of Comprehensive Income
Period Ending 31 October 2016

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 October 2016	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING INCOME						
Contributions						
Waste Education Contributions	37,446	37,188	1	111,560	111,560	111,560
	37,446	37,188	1	111,560	111,560	111,560
Fees and Charges						
Casual Tipping Fees	804,477	458,368	76	1,375,109	1,375,109	1,625,109
Sale of Scrap Metal	3,780	3,780	0	80,000	80,000	80,000
Disposal - City of Bunbury	171,390	169,732	1	509,193	509,193	509,193
Disposal - Shire of Harvey	165,249	172,448	(4)	517,346	517,346	517,346
Shire of Harvey Tip Passes	65,001	66,116	(2)	198,352	198,352	198,352
Recycle Shop Income	16,199	15,452	5	46,354	46,354	46,354
Mulch Sales	3,182	3,832	(17)	11,500	11,500	11,500
Cardboard/Plastic Recycling	2,759	2,100	31	6,300	6,300	6,300
Banksia Road Organics Tipping Fees	117,452	118,500	(1)	355,500	355,500	355,500
Banksia Road Sale of Compost	25,356	45,000	(44)	135,000	135,000	135,000
Supply/Collection of Hookbin Income	2,840	4,328	(34)	12,981	12,981	12,981
Waste Minimisation Income	41,584	27,156	53	81,468	81,468	81,468
	1,419,268	1,086,812	31	3,329,103	3,329,103	3,579,103
Interest Earnings						
Cash at Bank	3,835	7,432	(48)	22,294	22,294	22,294
Plant & Equipment Reserve	3,101	2,212	40	6,633	6,633	6,633
Site Rehab Post Closure Reserve	35,458	33,932	4	101,796	101,796	101,796
Waste Minimisation Reserve	7,370	7,140	3	21,418	21,418	21,418
Stanley Rd Cell Construction Reserve	4,867	5,064	(4)	15,187	15,187	15,187
Site Investigation & Acquisition Rsv	10,944	7,288	50	21,865	21,865	21,865
	65,575	63,068	4	189,193	189,193	189,193
Other Revenue						
Fuel Tax Credits	19,165	21,020	(9)	63,062	63,062	63,062
Insurance Reimbursements	12,314	5,000	146	5,000	5,000	5,000
Misc Refunds & Reimbursements	132	108	22	5,000	5,000	5,000
Contributions to e-Waste Disposal	-	-	0	12,000	12,000	12,000
Landfill Levy Income	52,473	16,668	215	50,000	50,000	50,000
	84,085	42,796	96	135,062	135,062	135,062
TOTAL OPERATING REVENUE	1,606,374	1,229,864	31	3,764,918	3,764,918	4,014,918
OPERATING EXPENDITURE						
Employee Costs						
Administration	(95,578)	(95,328)	(0)	(318,041)	(318,041)	(318,041)
Waste Education Operations	(32,547)	(37,052)	12	(122,961)	(122,961)	(122,961)
Gatehouse	(50,812)	(51,525)	1	(140,328)	(140,328)	(140,328)
Site Cleanup (Litter & Weed Control)	(11,952)	(12,192)	2	(39,976)	(39,976)	(39,976)
Waste Transfer Station	(102,805)	(104,867)	2	(295,474)	(295,474)	(295,474)
Earthworks Operations	(65,336)	(66,646)	2	(312,601)	(312,601)	(312,601)
Recycling Operations	(10,063)	(10,264)	2	(39,563)	(39,563)	(39,563)
Greenwaste Recycling Operations	(11,688)	(11,923)	2	(43,132)	(43,132)	(43,132)
Organics Expenditure	(60,836)	(62,056)	2	(189,009)	(189,009)	(189,009)
	(441,615)	(451,853)	2	(1,501,085)	(1,501,085)	(1,501,085)

Statement of Comprehensive Income
Period Ending 31 October 2016

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 October 2016	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING EXPENDITURE (continued)						
Materials and Contracts						
Members of Council	(561)	(1,016)	45	(3,045)	(3,045)	(3,045)
COB Accounting/Professional Fees	(21,832)	(29,112)	25	(87,330)	(87,330)	(87,330)
General Administration Other	(21,402)	(25,964)	18	(77,877)	(77,877)	(77,877)
Waste Education Operations	(2,789)	(3,200)	13	(9,588)	(9,588)	(9,588)
Technical Services	(11,453)	(17,332)	34	(52,000)	(52,000)	(52,000)
Site Cleanup (Litter & Weed Control)	(1,173)	(1,764)	33	(5,283)	(5,283)	(5,283)
Organics Expenditure	(48,170)	(67,558)	29	(202,676)	(202,676)	(202,676)
Recycling Operations (Cardboard/Other)	(4,166)	(10,912)	62	(32,740)	(32,740)	(32,740)
Waste Transfer Station	(23,213)	(30,988)	25	(92,969)	(92,969)	(92,969)
Earthworks Operations	(98,712)	(69,552)	(42)	(208,661)	(208,661)	(208,661)
Monitoring Bores	(13,194)	(20,000)	34	(60,000)	(60,000)	(60,000)
Site Rehabilitation	(35,115)	(35,115)	0	(433,669)	(433,669)	(433,669)
Land Site Investigation	-	-	0	(20,000)	(20,000)	(20,000)
Greenwaste Recycling Operations	-	(408)	100	(1,219)	(1,219)	(1,219)
Electronic Waste Recycling	(3,000)	(3,896)	23	(11,686)	(11,686)	(11,686)
Other (Site Survey, General Mntce, etc)	(7,647)	(7,844)	3	(23,523)	(23,523)	(23,523)
	(292,427)	(324,661)	10	(1,322,266)	(1,322,266)	(1,322,266)
Utility Charges	(1,576)	(1,136)	(39)	(3,410)	(3,410)	(3,410)
Insurance	(46,298)	(42,961)	(8)	(45,958)	(45,958)	(45,958)
Depreciation						
Buildings	(4,451)	(4,451)	0	(13,356)	(13,356)	(13,356)
Vehicles, Plant & Equipment	(124,520)	(124,520)	0	(373,563)	(373,563)	(373,563)
Furniture & Equipment	(3,633)	(3,633)	0	(10,898)	(10,898)	(10,898)
Infrastructure	(12,398)	(12,398)	0	(37,192)	(37,192)	(37,192)
	(145,002)	(145,002)	0	(435,009)	(435,009)	(435,009)
Other Expenditure						
Landfill Levy	(36,001)	(15,332)	(135)	(46,000)	(46,000)	(46,000)
Landfill Licence	-	-	0	(5,456)	(5,456)	(5,456)
City of Bunbury Tonnage Rebate	(36,816)	(36,332)	(1)	(109,000)	(109,000)	(109,000)
Shire of Harvey Tonnage Rebate	(35,616)	(38,000)	6	(114,000)	(114,000)	(114,000)
Other	(18,293)	(16,114)	(14)	(21,479)	(21,479)	(21,479)
	(126,726)	(105,778)	(20)	(295,935)	(295,935)	(295,935)
TOTAL OPERATING EXPENDITURE	(1,053,645)	(1,071,391)	2	(3,603,663)	(3,603,663)	(3,603,663)
OPERATING SURPLUS or (DEFICIT)	552,729	158,473	249	161,255	161,255	411,255
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	552,729	158,473	249	139,469	139,469	389,469

Banksia Road Operations
Period Ending 31 October 2016

Bunbury-Harvey Regional Council Banksia Road Operations Period Ending 31 October 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	117,452	118,500	(1)	355,500	355,500	355,500
Banksia Road Sale of Compost	25,356	45,000	(44) •	135,000	135,000	135,000
Stanley Rd Compost / Mulch Sales	3,182	3,832	(17)	11,500	11,500	11,500
Supply/Collection of Hookbin Income	2,840	4,328	(34)	12,981	12,981	12,981

TOTAL OPERATING REVENUE	148,830	171,660	(13)	514,981	514,981	514,981
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OPERATING EXPENDITURE

Employee Costs

BHRC Staff	(60,836)	(62,056)	(2)	(189,009)	(189,009)	(189,009)
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Materials and Contracts

Organics Expenditure	(48,170)	(67,558)	(29) •	(182,676)	(182,676)	(182,676)
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Depreciation

Vehicles, Plant & Equipment	(42,279)	(42,279)	0	(126,836)	(126,836)	(126,836)
Furniture & Equipment	(1,538)	(1,538)	0	(4,613)	(4,613)	(4,613)
Infrastructure	(4,691)	(4,691)	0	(14,072)	(14,072)	(14,072)

TOTAL OPERATING EXPENDITURE	(157,514)	(178,122)	(12)	(517,206)	(517,206)	(517,206)
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OPERATING SURPLUS or (DEFICIT)	(8,684)	(6,462)	34	(2,225)	(2,225)	(2,225)
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Note:

408 tonnes of Compost at a production cost of \$6,472 was transferred from Banksia Road to Stanley Road for site rehabilitation for the period ending 31 October 2016.

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

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 31 October 2016	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING						
Revenues by Nature and Type						
Contributions	37,446	37,188	1	111,560	111,560	111,560
Fees and Charges	1,419,268	1,086,812	31	• 3,329,103	3,329,103	3,579,103
Interest Earnings	65,575	63,068	4	189,193	189,193	189,193
Other Revenue	84,085	42,796	96	• 135,062	135,062	135,062
	1,606,374	1,229,864	31	3,764,918	3,764,918	4,014,918
Expenses by Nature and Type						
Employee Costs	(441,615)	(451,853)	2	(1,501,085)	(1,501,085)	(1,501,085)
Materials and Contracts	(292,427)	(324,661)	10	• (1,322,266)	(1,322,266)	(1,322,266)
Utility Charges	(1,576)	(1,136)	(39)	(3,410)	(3,410)	(3,410)
Other Expenditure	(126,726)	(105,778)	(20)	• (295,935)	(295,935)	(295,935)
Insurance	(46,298)	(42,961)	(8)	(45,958)	(45,958)	(45,958)
Depreciation	(145,002)	(145,002)	0	(435,009)	(435,009)	(435,009)
	(1,053,645)	(1,071,391)	2	(3,603,663)	(3,603,663)	(3,603,663)
NET OPERATING RESULT	552,729	158,473	249	161,255	161,255	411,255
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)
Plant & Equipment	(272)	(600)	(55)	(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	(35,994)	(35,644)	1	(35,644)	(35,644)	(35,644)
	(51,711)	(51,689)	(0)	(2,639,744)	(2,639,744)	(2,639,744)
Adjustments for Non-Cash Expenditure / (Revenue)						
Depreciation on Assets	145,002	145,002	0	435,009	435,009	435,009
	145,002	145,002	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	2,108,969	2,108,969	2,108,969
	-	-	0	2,263,969	2,263,969	2,263,969
Expenditure						
Transfers to Reserves	(41,792)	(41,792)	0	(598,366)	(598,366)	(598,366)
	(41,792)	(41,792)	0	(598,366)	(598,366)	(598,366)
Add: Net Current Assets July 1 B/fwd	795,515	830,168		830,168	830,168	795,515
Less: Net Current Asset Year to Date	1,399,744	1,040,162		452,291	452,291	667,637
Control = 0	0	0		0	0	0

Capital Works Expenditure Summary
Period Ending 31 October 2016

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 31 October 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	(272)	(600)	55	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
	(14,223)	(14,551)	2	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	(35,994)	(35,644)	(1)	35,644	35,644	35,644
	(35,994)	(35,644)	(1)	1,041,644	1,041,644	1,041,644
TOTAL CAPITAL EXPENDITURE	(51,711)	(51,689)	(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	(272)	(600)	55	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	-
	(15,717)	(16,045)	2	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	(35,994)	(35,644)	(1)	35,644	35,644	35,644
	(35,994)	(35,644)	(1)	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	(272)	(600)	55	1,390,600	1,390,601	1,390,600
Furniture & Equipment	(1,494)	(1,494)	0	8,200	8,201	8,200
Infrastructure	(35,994)	(35,644)	(1)	35,644	35,645	35,644
	(51,711)	(51,689)	(0)	2,639,744	2,639,747	2,639,744

Statement of Financial Position
Period Ending 31 October 2016

Bunbury-Harvey Regional Council	Year to Date	Original	Revised	Forecast
Balance Sheet	Actual	Budget	Budget	Budget
Period Ending 31 October 2016	\$	\$	\$	\$
Current Assets				
Cash & Cash Equivalents	7,460,800	5,265,279	5,265,279	5,484,270
Trade & Other Receivables	562,864	300,000	300,000	300,000
Inventories	1,960	2,000	2,000	2,000
	8,025,624	5,567,279	5,567,279	5,786,270
Non Current Assets				
Property, Plant & Equipment	2,760,875	4,353,757	4,353,757	4,353,757
Infrastructure	770,508	745,364	745,364	745,364
	3,531,383	5,099,121	5,099,121	5,099,121
Current Liabilities				
Trade & Other Payables	117,408	202,879	202,879	202,879
Provisions	189,906	148,826	148,826	148,826
	307,314	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	11,205,707	10,279,259	10,279,259	10,498,250

Equity				
Accumulated Surplus	4,129,558	5,311,896	5,311,896	5,530,887
Reserves	6,318,567	4,763,283	4,763,283	4,763,283
Revaluation Surplus	757,582	204,080	204,080	204,080
	11,205,707	10,279,259	10,279,259	10,498,250

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	982,211	1,819,578	1,819,578	1,819,578
Infrastructure	356,098	376,526	376,526	376,526
	1,338,309	2,196,104	2,196,104	2,196,104

Statement of Net Current Assets
Period Ending 31 October 2016

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

Composition of Estimated Net Current Asset Position

CURRENT ASSETS

Cash - Unrestricted	853,145	1,142,234	501,996	501,996	717,342
Cash - Restricted	6,276,774	6,318,566	4,763,283	4,763,283	4,766,928
Trade & Other Receivables	280,975	562,864	300,000	300,000	300,000
Prepayments	-	-	-	-	-
Inventories	1,960	1,960	2,000	2,000	2,000
	<u>7,412,854</u>	<u>8,025,624</u>	<u>5,567,279</u>	<u>5,567,279</u>	<u>5,786,270</u>

LESS: CURRENT LIABILITIES

Trade & Other Payables	160,297	117,408	202,879	202,879	202,879
Short Term Provisions	180,267	189,906	148,826	148,826	148,826
	<u>340,565</u>	<u>307,314</u>	<u>351,705</u>	<u>351,705</u>	<u>351,705</u>

NET CURRENT ASSETS

7,072,289	7,718,310	5,215,574	5,215,574	5,434,565
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ADJUSTMENTS

Less					
Cash - Reserves - Restricted	(6,276,774)	(6,318,566)	(4,763,283)	(4,763,283)	(4,766,928)
	<u>(6,276,774)</u>	<u>(6,318,566)</u>	<u>(4,763,283)</u>	<u>(4,763,283)</u>	<u>(4,766,928)</u>

NET CURRENT ASSET POSITION

795,515	1,399,744	452,291	452,291	667,637
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**Fees & Charges Summary
Period Ending 31 October 2016**

							2015/16
Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	Sep	Oct	YTD Actual	YTD Budget	YTD Actual
CITY OF BUNBURY - DISPOSALS							
<u>Tonnage</u>							
Co-mingled Waste	673	833	775	1,065	3,345		3,419
Greenwaste	3	-	-	-			
Rubble/Special Burial	59	49	-	54	162		25
Clean Fill	-	-	-	-	-		173
No Charge	-	-	-	-	-		69
Total Tonnage	734	882	775	1,119	3,507		3,686
Total \$ before Rebate	36,072	41,205	39,435	54,677	171,389	169,732	174,446
<i>\$ per tonne co-mingled</i>	52	52	52	49			
<i>\$ per tonne average</i>	49	47	51	49	49		47
SHIRE OF HARVEY - DISPOSALS							
<u>Tonnage</u>							
Co-mingled Waste	713	784	840	826	3,163		3,338
Greenwaste	25	50	-	20	94		
Rubble	155	204	49	36	444		92
Clean Fill	85	-	15	98	198		79
No Charge	-	-	-	-	-		-
Total Tonnage	978	1,038	904	980	3,900		3,509
Total \$ before Rebate	39,407	40,197	42,716	42,929	165,249	172,448	169,284
<i>\$ per tonne co-mingled</i>	52	54	47	44			
<i>\$ per tonne average</i>	40	39	47	44	42		48
SHIRE OF HARVEY - TIP PASSES							
Total Tonnage (average 0.408 tonne per load)	342	429	398	350	1,520		1,079
Total \$	15,299	17,551	17,000	15,151	65,001	66,116	65,590
<i>\$ per tonne</i>	45	41	43	43	43		61
GENERAL PUBLIC TONNAGE							
Yarloop Fire	-	3,688	1,477	-	5,165		
Other	4,382	5,375	5,147	4,686	19,590		
Total Tonnage	4,382	9,063	8,701	7,136	29,281		15,077
Total \$	84,282	382,254	251,507	86,434	804,477	458,368	381,895
<i>\$ per tonne</i>	19	42	29	12	27		25
BANKSIA ROAD							
Organic Waste	745	923	1,056	1,161	3,885		3,275
Compost	114	454	117	366	1,051		1,666
Greenwaste	14	16	167	143	340		356
Organic Waste Total Tonnage	873	1,393	1,340	1,670	5,276		5,297
Total \$ before Rebate	26,062	40,254	37,229	39,263	142,808	163,500	128,034
<i>\$ per tonne co-mingled</i>	30	29	28	24	27		24
COB Support Staff	-	-	-	-	-	-	74,982
Hookbin Hire	600	750	1,090	400	2,840	4,328	4,360
Waste Minimisation Income	-	13,684	7,812	20,088	41,584	27,156	27,589
Scrap Metal/Recycling	4,861	8,084	4,181	8,793	25,919	25,164	18,589
TOTAL FEES AND CHARGES	206,584	543,979	400,970	267,735	1,419,268	1,086,812	1,044,767

Aged Debtors Report
Period Ending 31 October 2016

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
31	TOTALS	518,940	280,824	225,276	6,998	5,842
	<i>Percentages</i>	<i>100.00%</i>	<i>54.11%</i>	<i>43.41%</i>	<i>1.35%</i>	<i>1.13%</i>

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

1. Rural Rubbish.	2,348
2. City of Bunbury (Paid in November)	2,367
3. Harvey Fresh	1,108
4. Other	19
	<u>5,842</u>
	<u><u>5,842</u></u>