

Statement of Comprehensive Income
Period Ending 30 April 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 30 April 2015	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING INCOME						
Contributions						
Waste Education Contributions	92,333	93,300	(1)	100,000	110,000	110,000
	92,333	93,300	(1)	100,000	110,000	110,000
Fees and Charges						
Casual Tipping Fees	1,512,186	1,639,050	(8)	2,157,646	1,967,646	1,814,610
Sale of Scrap Metal	73,454	108,290	(32) •	130,000	130,000	100,000
Disposal - City of Bunbury	401,717	394,020	2	473,010	473,010	482,060
Disposal - Shire of Harvey	320,982	326,450	(2)	391,893	391,893	385,178
Shire of Harvey Tip Passes	152,967	149,970	2	175,032	180,032	183,560
Recycle Shop Income	29,246	29,490	(1)	24,500	35,400	35,400
Mulch Sales	5,582	8,330	(33)	10,000	10,000	6,698
Cardboard/Plastic Recycling	1,270	2,920	(57)	3,500	3,500	1,524
Banksia Road Organics Tipping Fees	235,296	229,410	3	241,500	275,400	275,400
Banksia Road Sale of Compost	35,452	124,950	(72) •	150,000	150,000	50,000
Income COB Support Staff	170,973	157,650	8	143,249	189,249	189,249
Supply/Collection of Hookbin Income	2,480	2,520	(2)	3,024	3,024	3,024
Waste Minimisation Income	66,603	67,140	(1)	98,400	80,600	80,600
	3,008,207	3,240,190	(7)	4,001,754	3,889,754	3,607,304
Interest Earnings						
Cash at Bank	54,418	51,080	7	61,322	61,322	56,311
Plant & Equipment Reserve	22,988	23,790	(3)	16,505	28,555	19,256
Site Rehab Post Closure Reserve	140,694	126,510	11	107,410	151,870	156,200
Waste Minimisation Reserve	17,781	16,780	6	20,146	20,146	20,175
Banksia Road Construction Reserve	13,718	8,560	60	10,272	10,272	16,268
	249,599	226,720	10	215,655	272,165	268,210
Other Revenue						
Fuel Tax Credits	44,093	44,070	0	40,000	52,900	52,911
Insurance Reimbursements	3,683	4,830	(24)	-	5,800	5,800
Payroll Contributions	7,536	-	100	-	-	7,536
Misc Refunds & Reimbursements	14,367	17,570	(18)	5,000	18,400	18,400
Landfill Levy Income	393,838	470,650	(16) •	615,000	565,000	472,606
Bad Debts Recovered	8,497	8,500	0	-	8,500	8,500
	472,014	545,620	(13) •	660,000	650,600	565,753
TOTAL OPERATING REVENUE	3,822,153	4,105,830	(7)	4,977,409	4,922,519	4,551,267
OPERATING EXPENDITURE						
Employee Costs						
Administration (Fringe Benefits Tax)	-	-	0	(1,000)	(1,000)	(1,460)
Waste Education Operations	(108,229)	(106,926)	(1)	(132,118)	(132,118)	(138,198)
Gatehouse	(133,789)	(125,875)	(6)	(155,253)	(155,253)	(174,783)
Site Cleanup (Litter & Weed Control)	(24,133)	(22,706)	(6)	(28,090)	(28,090)	(28,419)
Waste Transfer Station	(257,625)	(242,387)	(6)	(299,913)	(299,913)	(339,992)
Earthworks Operations	(164,466)	(154,738)	(6)	(191,458)	(191,458)	(193,819)
Recycling Operations	(25,276)	(23,781)	(6)	(29,420)	(29,420)	(29,420)
Organics Expenditure	(262,270)	(245,035)	(7)	(251,647)	(301,647)	(322,126)
	(975,789)	(921,448)	(6)	(1,088,899)	(1,138,899)	(1,228,217)

Statement of Comprehensive Income
Period Ending 30 April 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 30 April 2015	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING EXPENDITURE (continued)						
Materials and Contracts						
Members of Council	(2,015)	(2,015)	(0)	(2,100)	(2,100)	(2,100)
COB Accounting/Professional Fees	(122,508)	(122,913)	0	(162,907)	(150,120)	(150,120)
General Administration Other	(46,325)	(41,622)	(11)	(37,842)	(46,910)	(46,910)
Waste Education Operations	(3,976)	(7,710)	48	(14,050)	(14,050)	(14,050)
Technical Services	(59,576)	(59,600)	0	(30,000)	(68,928)	(68,928)
Site Cleanup (Litter & Weed Control)	(7,733)	(7,600)	(2)	(9,120)	(9,120)	(9,120)
Organics Expenditure	(130,295)	(139,180)	6	(169,069)	(169,069)	(169,069)
Recycling Operations (Cardboard & Other)	(30,027)	(41,233)	27	(63,427)	(50,427)	(50,427)
Waste Transfer Station	(91,545)	(85,910)	(7)	(87,835)	(103,135)	(103,135)
Earthworks Operations	(200,513)	(203,650)	2	(270,069)	(244,469)	(244,469)
Monitoring Bores	(36,289)	(32,000)	(13)	(32,000)	(32,000)	(32,000)
Site Rehabilitation	(219,758)	(220,368)	0	(1,089,969)	(239,969)	(239,969)
Greenwaste Recycling Operations	-	-	0	(15,470)	(15,470)	(15,470)
Electronic Waste Recycling	(7,571)	(7,910)	4	(9,500)	(9,500)	(9,500)
Other (Site Survey, General Mntce, etc)	(33,535)	(37,850)	11	(45,150)	(45,150)	(45,150)
	(991,666)	(1,009,561)	2	(2,038,508)	(1,200,417)	(1,200,417)
Utility Charges	(8,040)	(7,910)	(2)	(9,500)	(9,500)	(9,500)
Insurance	(46,609)	(46,609)	0	(39,101)	(46,609)	(46,609)
Depreciation						
Buildings	(10,885)	(15,290)	29	(18,351)	(18,351)	(13,061)
Vehicles, Plant & Equipment	(347,854)	(323,305)	(8)	(435,157)	(359,024)	(395,544)
Furniture & Equipment	(8,042)	(9,350)	14	(11,224)	(11,224)	(9,725)
Infrastructure	(30,932)	(17,950)	(72)	(44,051)	(21,551)	(37,248)
	(397,713)	(365,895)	(9)	(508,783)	(410,150)	(455,578)
Other Expenditure						
Landfill Levy	(363,414)	(432,990)	16	(565,800)	(519,800)	(519,800)
Landfill Licence	(5,141)	(9,744)	47	(9,744)	(9,744)	(9,744)
City of Bunbury Tonnage Rebate	(89,362)	(90,460)	1	(108,600)	(108,600)	(108,600)
Shire of Harvey Tonnage Rebate	(71,339)	(71,240)	(0)	(85,525)	(85,525)	(85,525)
Other	(27,351)	(27,272)	(0)	(29,686)	(29,686)	(29,686)
	(556,608)	(631,706)	12	(799,355)	(753,355)	(753,355)
TOTAL OPERATING EXPENDITURE	(2,976,425)	(2,983,129)	0	(4,484,146)	(3,558,930)	(3,693,676)
OPERATING SURPLUS or (DEFICIT)	845,728	1,122,701	(25)	493,263	1,363,589	857,591
Non Operating Income						
Grants and Contributions for the Development of Assets						
Grant Funding - Organics	-	-	0	470,000	52,800	52,800
Sale or Disposal of Assets						
Loss on Sale of Vehicles	(36,311)	(36,311)	(0)	(48,889)	(36,311)	(36,311)
Total Non Operating Income	(36,311)	(36,311)	(0)	421,111	16,489	16,489
Other Comprehensive Income	-	-	0	-	-	-
TOTAL COMPREHENSIVE INCOME	809,417	1,086,390	(25)	914,374	1,380,078	874,080

Banksia Road Operations
Period Ending 30 April 2015

Bunbury-Harvey Regional Council Banksia Road Operations Period Ending 30 April 2015	Year to Date			Annual Budget		
	Actual \$	Budget \$	%	Original \$	Revised \$	Forecast \$
Banksia Road Operations (Included in the Statement of Comprehensive Income)						
OPERATING INCOME						
Fees and Charges						
Banksia Road Organics Tipping Fees	235,296	229,410	3	241,500	275,400	275,400
Banksia Road Sale of Compost	35,452	124,950	(72)	150,000	150,000	50,000
Income COB Support Staff	170,973	157,650	8	143,249	189,249	189,249
Supply/Collection of Hookbin Income	2,480	2,520	(2)	3,024	3,024	3,024
TOTAL OPERATING REVENUE	444,201	514,530	(14)	537,773	617,673	517,673
OPERATING EXPENDITURE						
Employee Costs						
BHRC Staff	(142,783)	(120,595)	(18)	(149,211)	(149,211)	(169,690)
CoB Support Staff	(119,487)	(124,440)	4	(102,436)	(152,436)	(152,436)
	(262,270)	(245,035)	(7)	(251,647)	(301,647)	(322,126)
Materials and Contracts						
Organics Expenditure	(130,295)	(139,180)	6	(169,069)	(169,069)	(169,069)
Depreciation						
Vehicles, Plant & Equipment	(102,106)	(102,985)	1	(200,634)	(124,501)	(99,092)
Furniture & Equipment	(3,924)	(4,030)	3	(4,842)	(4,842)	(4,825)
Infrastructure	(11,531)	(11,080)	(4)	(14,399)	(13,298)	(13,872)
	(117,561)	(118,095)	0	(219,875)	(142,641)	(117,788)
TOTAL OPERATING EXPENDITURE	(510,126)	(502,310)	(2)	(640,591)	(613,357)	(608,983)
OPERATING SURPLUS or (DEFICIT)	(65,925)	12,220	639	(102,818)	4,316	(91,310)

Statement of Financial Activity by Nature and Type
Period Ending 30 April 2015

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 30 April 2015	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING						
Revenues by Nature and Type						
Contributions	92,333	93,300	(1)	100,000	110,000	110,000
Fees and Charges	3,008,207	3,240,190	(7)	4,001,754	3,889,754	3,737,304
Interest Earnings	249,599	226,720	10 •	215,655	272,165	268,210
Other Revenue	472,014	545,620	(13) •	660,000	650,600	558,217
	<u>3,822,153</u>	<u>4,105,830</u>	<u>(7)</u>	<u>4,977,409</u>	<u>4,922,519</u>	<u>4,673,731</u>
Expenses by Nature and Type						
Employee Costs	(975,789)	(921,448)	(6)	(1,088,899)	(1,138,899)	(1,228,036)
Materials and Contracts	(991,666)	(1,009,561)	2	(2,038,508)	(1,200,417)	(1,200,417)
Utility Charges	(8,040)	(7,910)	(2)	(9,500)	(9,500)	(9,500)
Other Expenditure	(556,608)	(631,706)	12 •	(799,355)	(753,355)	(753,355)
Insurance	(46,609)	(46,609)	0	(39,101)	(46,609)	(46,609)
Depreciation	(397,713)	(365,895)	(9) •	(508,783)	(410,150)	(455,578)
	<u>(2,976,425)</u>	<u>(2,983,129)</u>	<u>0</u>	<u>(4,484,146)</u>	<u>(3,558,930)</u>	<u>(3,693,495)</u>
NET OPERATING RESULT	845,728	1,122,701	(25)	493,263	1,363,589	980,236
Capital Income						
Capital Grants, Subsidies/Contributions	-	-	0	470,000	52,800	52,800
Capital Expenditure						
Vehicles, Plant & Equipment	(393,900)	(393,675)	(0)	(455,000)	(423,675)	(423,675)
Furniture & Equipment	(755)	(755)	0	(1,400)	(755)	(755)
Infrastructure	(29,250)	(27,150)	(8)	(25,000)	(27,150)	(29,250)
Banksia Road Site	(9,500)	(9,500)	0	(632,687)	(60,187)	(60,187)
	<u>(433,404)</u>	<u>(431,080)</u>	<u>(1)</u>	<u>(1,114,087)</u>	<u>(511,767)</u>	<u>(513,867)</u>
Adjustments for Non-Cash Expenditure / (Revenue)						
Depreciation on Assets	397,713	365,895	(9) •	508,783	410,150	455,578
	<u>397,713</u>	<u>365,895</u>	<u>(9)</u>	<u>508,783</u>	<u>410,150</u>	<u>455,578</u>
Financial Transfers						
Revenue						
Proceeds from Sale of Assets	80,500	80,000	1	110,000	80,000	80,500
Transfers from Reserves	500,000	500,000	0	1,603,169	503,169	580,000
Movement in employee provisions	267	267	0	30,854	30,854	348
	<u>580,767</u>	<u>580,267</u>	<u>0</u>	<u>1,744,023</u>	<u>614,023</u>	<u>660,848</u>
Expenditure						
Transfers to Reserves	(1,138,763)	(1,119,222)	2	(1,252,734)	(1,309,244)	(1,242,002)
	<u>(1,138,763)</u>	<u>(1,119,222)</u>	<u>2</u>	<u>(1,252,734)</u>	<u>(1,309,244)</u>	<u>(1,242,002)</u>
Add: Net Current Assets July 1 B/fwd	2,015,769	1,936,587		1,936,587	2,015,769	2,015,769
Less: Net Current Asset Year to Date	2,267,810	2,455,148		2,785,834	2,635,319	2,409,361
Control = 0	-	-		-	-	0.0

Capital Works Expenditure Summary
Period Ending 30 April 2015

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 30 April 2015	Year to Date		%	Annual Budget		
	Actual	Budget		Original	Revised	Forecast
	\$	\$		\$	\$	\$

CAPITAL WORKS IN PROGRESS

Gatehouse / Site Operations

Desktop Computer	755	755	(0)	1,400	755	755
Implement Loader	83,100	82,875	0	115,000	82,875	82,875
Frontend Loader	310,800	310,800	0	340,000	310,800	310,800
Semi-Automatic Bin Tarps for Hookbin Truck and Trailer				-	30,000	30,000
Upgrade Landfill Access Road	29,250	27,150	8	25,000	27,150	29,250
	423,904	421,580	1	481,400	451,580	453,680

Recycling Operations - Organics

Screening Plant	9,500	9,500	0	26,687	19,487	19,487
Compost Aerator Units - 5 Sets	-	-	0	180,000	-	-
Diesel 10Kva Generator	-	-	0	9,000	9,000	9,000
8" Sea Container	-	-	0	3,200	3,200	3,200
100,000L Water Tank & Pump	-	-	0	800	8,000	8,000
1 x One Cubic Meter Kibble					1,500	1,500
Modification to JCB Loader Bucket to Increase Capacity					1,200	1,200
Weighing System with Printer for JCB Loader					8,500	8,500
Odour Granule Broadcaster					1,300	1,300
Loader	-	-	0	250,000	-	-
Concrete Bunker for Finished Compost	-	-	0	155,000	-	-
Litter Fence around Leachate Pond	-	-	0	8,000	8,000	8,000
	9,500	9,500	0	632,687	60,187	60,187

TOTAL CAPITAL EXPENDITURE

433,404	431,080	1	1,114,087	511,767	513,867
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Balance Sheet
Period Ending 30 April 2015

Bunbury-Harvey Regional Council	Year to Date	Original	Revised	Forecast
Balance Sheet	Actual	Budget	Budget	
Period Ending 30 April 2015	\$	\$	\$	\$
Current Assets				
Cash & Cash Equivalents	6,775,976	6,299,189	7,071,220	7,071,220
Trade & Other Receivables	455,732	520,000	520,000	352,966
Prepayments	560	-	-	-
Inventories	1,822	3,000	3,000	1,822
	7,234,090	6,822,189	7,594,220	7,426,008
Non Current Assets				
Property, Plant & Equipment	2,220,921	2,627,488	2,249,914	2,249,914
Infrastructure	651,140	948,627	652,824	652,824
	2,872,060	3,576,115	2,902,738	2,902,738
Current Liabilities				
Trade & Other Payables	112,204	223,203	180,056	180,056
Provisions	133,536	78,383	146,155	146,155
	245,740	301,586	326,211	326,211
Non Current Liabilities				
Long Service Leave Provision	15,959	46,545	16,040	16,040
	15,959	46,545	16,040	16,040
Net Assets	9,844,452	10,050,173	10,154,706	9,986,495
Equity				
Accumulated Surplus	4,935,946	6,129,101	5,054,749	5,054,749
Reserves	4,720,540	3,734,769	4,743,780	4,743,780
Revaluation Surplus	187,966	186,303	187,966	187,966
	9,844,452	10,050,173	9,986,495	9,986,495

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	684,623	904,455	775,112	775,112
Infrastructure	212,783	358,969	359,543	359,543
	897,406	1,263,424	1,134,655	1,134,655

Statement of Net Current Assets
Period Ending 30 April 2015

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 30 April 2015	1st July 2014 Opening \$	2014/2015 Actual \$	2014/2015 Forecast \$
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Composition of Estimated Net Current Asset Position

CURRENT ASSETS

Cash - Unrestricted	2,110,063	2,055,435	2,380,783
Cash - Restricted	4,081,777	4,720,540	4,690,437
Trade & Other Receivables	411,779	455,732	352,966
Prepayments	560	560	-
Inventories	1,822	1,822	1,822
	6,606,002	7,234,090	7,426,008

LESS: CURRENT LIABILITIES

Trade & Other Payables	388,594	112,204	180,056
Short Term Provisions	119,862	133,536	146,155
	508,456	245,740	326,211

NET CURRENT ASSETS

6,097,546 6,988,350 7,099,797

ADJUSTMENTS

Less			
Cash - Reserves - Restricted	(4,081,777)	(4,720,540)	(4,690,437)
	(4,081,777)	(4,720,540)	(4,690,437)

NET CURRENT ASSET POSITION

2,015,769 2,267,810 2,409,361

Fees & Charges Summary
Period Ending 30 April 2015

Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	YTD Actual	YTD Budget
CITY OF BUNBURY - DISPOSALS												
<u>Tonnage</u>												
Co-mingled Waste	726	676	806	1241	707	752	698	756	798	1068	8227	
Rubble/Special Burial	10	4	3	1	9	3	11	27	31	26	126	
Clean Fill	55	0	0	0	0	0	0	0	9	0	65	
No Charge	59	0	0	2	17	0	429	0	0	0	506	
Total Tonnage	850	680	809	1244	732	755	1137	783	838	1094	8923	
Total \$ before Rebate	34,761	32,785	39,603	61,467	34,573	37,109	34,398	35,779	39,389	51,852	401,717	394,020
<i>\$ per tonne co-mingled</i>	41.56	48.55	49.90	50.28	48.29	49.81	30.42	46.23	47.61	48.27		
<i>\$ per tonne average</i>	40.89	48.23	48.92	49.40	47.20	49.17	30.26	45.69	46.98	47.42	45.02	
SHIRE OF HARVEY - DISPOSALS												
<u>Tonnage</u>												
Co-mingled Waste	702	620	627	676	566	687	612	662	714	688	6552	
Rubble	40	73	0	21	17	9	11	29	32	9	242	
Clean Fill	51	14	0	85	12	20	32	0	0	0	214	
No Charge	0	0	0	1	1	0	0	0	0	0	2	
Total Tonnage	792	707	627	784	597	717	655	691	746	697	7011	
Total \$ before Rebate	33,378	29,897	30,303	34,110	27,959	33,021	31,293	32,813	35,136	33,073	320,982	326,450
<i>\$ per tonne co-mingled</i>	40.02	42.71	49.34	44.19	47.07	26.93	46.62	47.22	68.03	48.90		
<i>\$ per tonne average</i>	42.13	42.31	48.34	43.52	46.83	46.09	47.80	47.52	47.13	47.48	45.79	
SHIRE OF HARVEY - TIP PASSES												
Total Tonnage	213	387	299	286	329	278	274	234	263	237	2799	
Total \$	11,719	21,177	16,416	15,617	18,398	15,351	15,164	11,511	14,689	12,925	152,967	149,970
<i>\$ per tonne</i>	55.02	54.68	54.99	54.57	56.01	55.14	55.36	49.26	55.85	54.54	54.64	
GENERAL PUBLIC TONNAGE												
Total Tonnage	3201	4492	5974	7593	3847	6287	6474	5502	5610	6195	55177	
Total \$	113,132	192,810	204,583	258,362	151,878	144,857	124,139	120,014	134,165	68,246	1,512,186	1,639,050
<i>\$ per tonne</i>	35.34	42.92	34.24	34.03	39.47	23.04	19.17	21.81	23.92	11.02	27.41	
BANKSIA ROAD												
Organic Waste Total Tonnage	1277	1249	1822	1510	1485	1210	1078	981	1145	1382	13140	
Total \$ before Rebate	22,498	23,173	44,011	29,624	30,265	24,423	21,625	22,475	21,686	30,967	270,748	354,360
<i>\$ per tonne co-mingled</i>	17.62	18.56	24.15	19.61	20.39	20.19	20.06	22.90	18.94	22.40	20.61	
COB Support Staff	14,681	13,649	14,337	-	37,432	17,358	282	28,394	15,349	29,490	170,972	157,650
Hookbin Hire	280	240	320	240	280	280	240	320	280	-	2,480	2,520
Waste Minimisation Income	16,615	7,775	6,752	7,885	(4,941)	7,050	6,389	6,168	6,463	6,448	66,604	67,140
Scrap Metal/Recycling	31,759	4,538	5,431	4,060	6,477	5,051	39,848	5,536	3,313	3,538	109,552	149,030
TOTAL FEES AND CHARGES	278,823	326,044	361,757	411,364	302,321	284,500	273,378	263,011	270,470	236,539	3,008,207	3,240,190

Aged Debtors Report
Period Ending 30 April 2015

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
46	TOTALS	346,347	241,144	79,092	24,799	1,312
	<i>Percentages</i>	<i>99.62%</i>	<i>69.62%</i>	<i>22.84%</i>	<i>7.16%</i>	<i>0.38%</i>