

Preliminary
Statement of Comprehensive Income
Period Ending 30 June 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 30 June 2015	Year to Date			Annual Budget	
	Actual	Budget	%	Original	Revised
	\$	\$		\$	\$
OPERATING INCOME					
Contributions					
Waste Education Contributions	108,930	110,000	(1)	100,000	110,000
	108,930	110,000	(1)	100,000	110,000
Fees and Charges					
Casual Tipping Fees	1,701,431	1,967,646	(14) •	2,157,646	1,967,646
Sale of Scrap Metal	105,876	130,000	(19) •	130,000	130,000
Disposal - City of Bunbury	484,004	473,010	2	473,010	473,010
Disposal - Shire of Harvey	383,827	391,893	(2)	391,893	391,893
Shire of Harvey Tip Passes	177,239	180,032	(2)	175,032	180,032
Recycle Shop Income	35,838	35,400	1	24,500	35,400
Mulch Sales	5,959	10,000	(40)	10,000	10,000
Cardboard/Plastic Recycling	2,547	3,500	(27)	3,500	3,500
Banksia Road Organics Tipping Fees	280,754	275,400	2	241,500	275,400
Banksia Road Sale of Compost	38,694	150,000	(74) •	150,000	150,000
Income COB Support Staff	192,712	189,249	2	143,249	189,249
Supply/Collection of Hookbin Income	3,280	3,024	8	3,024	3,024
Waste Minimisation Income	79,021	80,600	(2)	98,400	80,600
	3,491,181	3,889,754	(10)	4,001,754	3,889,754
Interest Earnings					
Cash at Bank	52,320	61,322	(15)	61,322	61,322
Plant & Equipment Reserve	19,070	28,555	(33)	16,505	28,555
Site Rehab Post Closure Reserve	129,743	151,870	(15) •	107,410	151,870
Waste Minimisation Reserve	14,437	20,146	(28)	20,146	20,146
Banksia Road Construction Reserve	16,501	10,272	61	10,272	10,272
	232,070	272,165	(15) •	215,655	272,165
Other Revenue					
Fuel Tax Credits	59,544	52,900	13	40,000	52,900
Insurance Reimbursements	14,573	5,800	151	-	5,800
Payroll Contributions	7,536	-	100	-	-
Misc Refunds & Reimbursements	15,627	18,400	(15)	5,000	18,400
Landfill Levy Income	421,460	565,000	(25) •	615,000	565,000
Bad Debts Recovered	8,914	8,500	0	-	8,500
	527,652	650,600	(19) •	660,000	650,600
TOTAL OPERATING REVENUE	4,359,834	4,922,519	(11)	4,977,409	4,922,519
OPERATING EXPENDITURE					
Employee Costs					
Administration	(4,186)	(1,000)	(319)	(1,999)	(1,000)
Waste Education Operations	(130,025)	(132,118)	2	(132,118)	(132,118)
Gatehouse	(167,179)	(155,253)	(8)	(155,253)	(155,253)
Site Cleanup (Litter & Weed Control)	(30,248)	(28,090)	(8)	(28,090)	(28,090)
Waste Transfer Station	(322,952)	(299,913)	(8)	(299,913)	(299,913)
Earthworks Operations	(206,165)	(191,458)	(8)	(191,458)	(191,458)
Recycling Operations	(31,680)	(29,420)	(8)	(29,420)	(29,420)
Organics Expenditure	(321,043)	(301,647)	(6)	(251,647)	(301,647)
	(1,213,479)	(1,138,899)	(7)	(1,089,898)	(1,138,899)

Preliminary
Statement of Comprehensive Income
Period Ending 30 June 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 30 June 2015	Year to Date			Annual Budget	
	Actual	Budget	%	Original	Revised
	\$	\$		\$	\$
OPERATING EXPENDITURE (continued)					
Materials and Contracts					
Members of Council	(2,304)	(2,100)	(10)	(2,100)	(2,100)
COB Accounting/Professional Fees	(146,589)	(150,120)	2	(162,907)	(150,120)
General Administration Other	(52,743)	(46,910)	(12)	(37,842)	(46,910)
Waste Education Operations	(7,070)	(14,050)	50	(14,050)	(14,050)
Technical Services	(59,576)	(68,928)	14	(30,000)	(68,928)
Site Cleanup (Litter & Weed Control)	(7,953)	(9,120)	13	(9,120)	(9,120)
Organics Expenditure	(199,054)	(169,069)	(18) •	(169,069)	(169,069)
Recycling Operations (Cardboard & Other)	(30,158)	(50,427)	40	(63,427)	(50,427)
Waste Transfer Station	(127,554)	(103,135)	(24) •	(87,835)	(103,135)
Earthworks Operations	(381,378)	(244,469)	(56) •	(270,069)	(244,469)
Monitoring Bores	(47,985)	(32,000)	(50) •	(32,000)	(32,000)
Site Rehabilitation	(252,199)	(239,969)	(5)	(1,089,969)	(239,969)
Greenwaste Recycling Operations	(18,091)	(15,470)	(17)	(15,470)	(15,470)
Electronic Waste Recycling	(29,590)	(9,500)	(211) •	(9,500)	(9,500)
Other (Site Survey, General Mntce, etc)	(41,922)	(45,150)	7	(45,150)	(45,150)
	(1,404,166)	(1,200,417)	(17)	(2,038,508)	(1,200,417)
Utility Charges	(8,987)	(9,500)	5	(9,500)	(9,500)
Insurance	(46,609)	(46,609)	0	(39,101)	(46,609)
Depreciation					
Buildings	(12,814)	(18,351)	30	(18,351)	(18,351)
Vehicles, Plant & Equipment	(407,089)	(359,024)	(13)	(435,157)	(359,024)
Furniture & Equipment	(9,302)	(11,224)	17	(11,224)	(11,224)
Infrastructure	(37,073)	(21,551)	(72)	(44,051)	(21,551)
	(466,278)	(410,150)	(14) •	(508,783)	(410,150)
Other Expenditure					
Landfill Levy	(388,825)	(519,800)	25) •	(565,800)	(519,800)
Landfill Licence	(5,141)	(9,744)	47	(9,744)	(9,744)
City of Bunbury Tonnage Rebate	(107,609)	(108,600)	1	(108,600)	(108,600)
Shire of Harvey Tonnage Rebate	(85,666)	(85,525)	(0)	(85,525)	(85,525)
Other	(28,868)	(29,686)	3	(29,686)	(29,686)
	(616,110)	(753,355)	18	(799,355)	(753,355)
TOTAL OPERATING EXPENDITURE	(3,755,629)	(3,558,930)	(6)	(4,485,145)	(3,558,930)
OPERATING SURPLUS or (DEFICIT)	604,206	1,363,589	(56)	492,264	1,363,589
Non Operating Income					
Grants and Contributions for the Development of Assets					
Grant Funding - Organics	52,800	52,800	0	470,000	52,800
Sale or Disposal of Assets					
Loss on Sale of Vehicles	(36,311)	(36,311)	(0)	(48,889)	(36,311)
Total Non Operating Income	16,489	16,489	0	421,111	16,489
Other Comprehensive Income	-	-	0	-	-
TOTAL COMPREHENSIVE INCOME	620,695	1,380,078	(55)	913,375	1,380,078

**Preliminary
Banksia Road Operations
Period Ending 30 June 2015**

Bunbury-Harvey Regional Council Banksia Road Operations Period Ending 30 June 2015	Year to Date		%	Annual Budget	
	Actual	Budget		Original	Revised
	\$	\$		\$	\$

Banksia Road Operations (Included in the Statement of Comprehensive Income)

OPERATING INCOME

Fees and Charges

Banksia Road Organics Tipping Fees	280,754	275,400	2	241,500	275,400
Banksia Road Sale of Compost	38,694	150,000	(74)	150,000	150,000
Income COB Support Staff	192,712	189,249	2	143,249	189,249
Supply/Collection of Hookbin Income	3,280	3,024	8	3,024	3,024
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TOTAL OPERATING REVENUE **515,440** **617,673** (17) **537,773** **617,673**

OPERATING EXPENDITURE

Employee Costs

BHRC Staff	(181,257)	(149,211)	(21)	(149,211)	(149,211)
CoB Support Staff	(139,785)	(152,436)	8	(102,436)	(152,436)
	<hr style="border-top: 1px dashed black;"/>				
	(321,043)	(301,647)	(6)	(251,647)	(301,647)

Materials and Contracts

Organics Expenditure	(199,054)	(169,069)	(18)	(169,069)	(169,069)
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Depreciation

Vehicles, Plant & Equipment	(123,030)	(124,501)	1	(200,634)	(124,501)
Furniture & Equipment	(4,565)	(4,842)	6	(4,842)	(4,842)
Infrastructure	(13,867)	(13,298)	(4)	(14,399)	(13,298)
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	(141,462)	(142,641)	1	(219,875)	(142,641)

TOTAL OPERATING EXPENDITURE **(661,558)** **(613,357)** (8) **(640,591)** **(613,357)**

OPERATING SURPLUS or (DEFICIT) **(146,118)** **4,316** (3,486) **(102,818)** **4,316**

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

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 30 June 2015	Year to Date			Annual Budget	
	Actual	Budget	%	Original	Revised
	\$	\$		\$	\$
OPERATING					
Revenues by Nature and Type					
Contributions	108,930	110,000	(1)	100,000	110,000
Fees and Charges	3,491,181	3,889,754	(10) •	4,001,754	3,889,754
Interest Earnings	232,070	272,165	(15) •	215,655	272,165
Other Revenue	527,652	650,600	(19) •	660,000	650,600
	4,359,834	4,922,519	(11)	4,977,409	4,922,519
Expenses by Nature and Type					
Employee Costs	(1,213,479)	(1,138,899)	(7)	(1,088,899)	(1,138,899)
Materials and Contracts	(1,404,166)	(1,200,417)	(17) •	(2,038,508)	(1,200,417)
Utility Charges	(8,987)	(9,500)	5	(9,500)	(9,500)
Other Expenditure	(616,110)	(753,355)	18 •	(799,355)	(753,355)
Insurance	(46,609)	(46,609)	0	(39,101)	(46,609)
Depreciation	(466,278)	(410,150)	(14) •	(508,783)	(410,150)
	(3,755,629)	(3,558,930)	(6)	(4,484,146)	(3,558,930)
NET OPERATING RESULT	604,206	1,363,589	(56)	493,263	1,363,589
Capital Income					
Capital Grants, Subsidies/Contributions	52,800	52,800	0	470,000	52,800
Capital Expenditure					
Vehicles, Plant & Equipment	(393,900)	(423,675)	7	(455,000)	(423,675)
Furniture & Equipment	(755)	(755)	0	(1,400)	(755)
Infrastructure	(34,250)	(27,150)	(26)	(25,000)	(27,150)
Banksia Road Site	(28,540)	(60,187)	53	(632,687)	(60,187)
	(457,444)	(511,767)	11 •	(1,114,087)	(511,767)
Adjustments for Non-Cash Expenditure / (Revenue)					
Depreciation on Assets	466,278	410,150	(14) •	508,783	410,150
	466,278	410,150	(14)	508,783	410,150
Financial Transfers					
Revenue					
Proceeds from Sale of Assets	80,500	80,000	1	110,000	80,000
Transfers from Reserves	500,000	500,000	0	1,603,169	503,169
Movement in employee provisions	267	267	0	30,854	30,854
	580,767	580,267	0	1,744,023	614,023
Expenditure					
Transfers to Reserves	(1,255,749)	(1,286,841)	(2)	(1,252,734)	(1,309,244)
	(1,255,749)	(1,286,841)	(2)	(1,252,734)	(1,309,244)
Add: Net Current Assets July 1 B/fwd	2,015,769	1,936,587		1,936,587	2,015,769
Less: Net Current Asset Year to Date	2,006,626	2,544,785		2,785,834	2,635,319
Control = 0	-	-	-	-	-

**Preliminary
Capital Works Expenditure Summary
Period Ending 30 June 2015**

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

CAPITAL WORKS IN PROGRESS

Gatehouse / Site Operations

Desktop Computer	755	755	0	1,400	755
Implement Loader	83,100	82,875	(0)	115,000	82,875
Frontend Loader	310,800	310,800	0	340,000	310,800
Semi-Automatic Bin Tarps	-	30,000	100	-	30,000
Waste Transfer Station Variation	5,000	-	(100)	-	-
Upgrade Landfill Access Road	29,250	27,150	(8)	25,000	27,150
	428,904	451,580	5	481,400	451,580

Recycling Operations - Organics

Screening Plant	7,620	19,487	61	26,687	19,487
Compost Aerator Units - 5 Sets	-	-	0	180,000	-
Diesel 10Kva Generator	9,500	9,000	(6)	9,000	9,000
8" Sea Container	-	3,200	100	3,200	3,200
100,000L Water Tank & Pump	-	8,000	100	800	8,000
1 x One Cubic Meter Kibble	1,500	1,500	0	-	1,500
Modification to JCB Loader Bucket	1,120	1,200	7	-	1,200
Weighing System with Printer for JCB Loader	8,800	8,500	(4)	-	8,500
Odour Granule Broadcaster	-	1,300	100	-	1,300
Loader	-	-	0	250,000	-
Concrete Bunker for Finished Compost	-	-	0	155,000	-
Litter Fence around Leachate Pond	-	8,000	100	8,000	8,000
	28,540	60,187	53	632,687	60,187

TOTAL CAPITAL EXPENDITURE

457,444	511,767	11	1,114,087	511,767
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**Preliminary
Balance Sheet
Period Ending 30 June 2015**

Bunbury-Harvey Regional Council Balance Sheet Period Ending 30 June 2015	Year to Date Actual \$	Original Budget \$	Revised Budget \$
Current Assets			
Cash & Cash Equivalents	6,942,290	6,299,189	7,305,184
Trade & Other Receivables	401,113	520,000	520,000
Prepayments	7,593	-	-
Inventories	1,822	3,000	3,000
	7,352,818	6,822,189	7,828,184
Non Current Assets			
Property, Plant & Equipment	2,177,537	2,627,488	2,296,729
Infrastructure	649,999	948,627	818,277
	2,827,536	3,576,115	3,115,006
Current Liabilities			
Trade & Other Payables	361,260	223,203	223,203
Provisions	147,406	78,383	78,383
	508,666	301,586	301,586
Non Current Liabilities			
Long Service Leave Provision	15,959	46,545	46,545
	15,959	46,545	46,545
Net Assets	9,655,729	10,050,173	10,595,059
Equity			
Accumulated Surplus	4,630,237	6,129,101	5,517,477
Reserves	4,837,526	3,734,769	4,891,279
Revaluation Surplus	187,966	186,303	186,303
	9,655,729	10,050,173	10,595,059

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	703,663	904,455	543,455
Infrastructure	212,783	358,969	219,469
	916,446	1,263,424	762,924

Preliminary
Statement of Net Current Assets
Period Ending 30 June 2015

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

CURRENT ASSETS

Cash - Unrestricted	2,110,063	2,104,764
Cash - Restricted	4,081,777	4,837,526
Trade & Other Receivables	411,779	401,113
Prepayments	560	7,593
Inventories	1,822	1,822
	6,606,002	7,352,818

LESS: CURRENT LIABILITIES

Trade & Other Payables	388,594	361,260
Short Term Provisions	119,862	147,406
	508,456	508,666

NET CURRENT ASSETS

6,097,546 6,844,153

ADJUSTMENTS

Less		
Cash - Reserves - Restricted	(4,081,777)	(4,837,526)
	(4,081,777)	(4,837,526)

NET CURRENT ASSET POSITION

2,015,769 2,006,626

**Preliminary
Fees & Charges Summary
Period Ending 30 June 2015**

Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Actual	YTD Budget
CITY OF BUNBURY - DISPOSALS														
<i>Tonnage</i>														
Co-mingled Waste	726	676	806	1241	707	752	698	756	798	1068	973	735	9936	
Rubble/Special Burial	10	4	3	1	9	3	11	27	31	26	7	5	138	
Clean Fill	55	0	0	0	0	0	0	0	9	0	16	37	117	
No Charge	59	0	0	2	17	0	429	0	0	0	0	72	578	
Total Tonnage	850	680	809	1244	732	755	1137	783	838	1094	996	849	10769	
Total \$ before Rebate	34,761	32,785	39,603	61,467	34,573	37,109	34,398	35,779	39,389	51,852	47,725	34,563	484,005	473,010
<i>\$ per tonne co-mingled</i>	41.56	48.55	49.90	50.28	48.29	49.81	30.42	46.23	47.61	48.25	61.38	41.02		
<i>\$ per tonne average</i>	40.89	48.23	48.92	49.40	47.20	49.17	30.26	45.69	46.98	47.40	47.90	40.71	44.95	
SHIRE OF HARVEY - DISPOSALS														
<i>Tonnage</i>														
Co-mingled Waste	702	620	627	676	566	687	612	662	714	688	624	673	7850	
Rubble	40	73	0	21	17	9	11	29	32	9	14	18	274	
Clean Fill	51	14	0	85	12	20	32	0	0	0	24	0	238	
No Charge	0	0	0	1	1	0	0	0	0	0	0	12	14	
Total Tonnage	792	707	627	784	597	717	655	691	746	697	662	703	8376	
Total \$ before Rebate	33,378	29,897	30,303	34,110	27,959	33,021	31,293	32,813	35,136	33,073	30,060	32,784	383,826	391,893
<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	46.18	64.76		
<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	45.42	46.61	45.83	
SHIRE OF HARVEY - TIP PASSES														
Total Tonnage	213	387	299	286	329	278	274	234	263	237	224	212	3235	
Total \$	11,719	21,177	16,416	15,617	18,398	15,351	15,164	11,511	14,689	12,925	12,423	11,849	177,239	180,032
<i>\$ per tonne</i>	55.02	54.68	54.99	54.57	56.01	55.14	55.36	49.26	55.85	54.54	55.58	55.94	54.79	
GENERAL PUBLIC TONNAGE														
Total Tonnage	3201	4492	5974	7593	3847	6287	6474	5502	5610	6195	5343	5962	66481	
Total \$	113,132	192,810	204,583	258,362	151,878	144,857	124,139	120,014	134,165	68,246	100,348	88,897	1,701,431	1,967,646
<i>\$ per tonne</i>	35.34	42.92	34.24	34.03	39.47	23.04	19.17	21.81	23.92	11.02	18.78	14.91	25.59	
BANKSIA ROAD														
Organic Waste														
Organic Waste Total Tonnage	1277	1249	1822	1510	1485	1210	1078	981	1145	1382	1476	736	15352	
Total \$ before Rebate	22,498	23,173	44,011	29,624	30,265	24,423	21,625	22,475	21,686	30,967	32,509	16,191	319,448	425,400
<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	22.02	21.99	20.81	
COB Support Staff	14,681	13,649	14,337	-	37,432	17,358	282	28,394	15,349	29,490	5,085	16,655	192,712	189,249
Hookbin Hire	280	240	320	240	280	280	240	320	280	-	520	280	3,280	3,024
Waste Minimisation Income	16,615	7,775	6,752	7,885	(4,941)	7,050	6,389	6,168	6,463	6,448	6,474	5,943	79,021	80,600
Scrap Metal/Recycling	31,759	4,538	5,431	4,060	6,477	5,051	39,848	5,536	3,313	3,538	5,524	35,144	150,220	178,900
TOTAL FEES AND CHARGES	278,823	326,044	361,757	411,364	302,321	284,500	273,378	263,011	270,470	236,539	240,668	242,306	3,491,181	3,889,754

**Preliminary
Aged Debtors Report
Period Ending 30 June 2015**

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
46	TOTALS	373,402	271,510	73,710	26,684	1,498
	<i>Percentages</i>	<i>99.60%</i>	<i>72.71%</i>	<i>19.74%</i>	<i>7.15%</i>	<i>0.40%</i>