

Statement of Comprehensive Income
Period Ending 28 February 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 28 February 2015	Year to Date		%	Annual Budget	
	Actual \$	Budget \$		Original \$	Forecast \$
OPERATING INCOME					
Contributions					
Waste Education Contributions	75,667	66,640	14	100,000	110,000
	75,667	66,640	14	100,000	110,000
Fees and Charges					
Casual Tipping Fees	1,309,775	1,437,856	(9)	2,157,646	1,967,646
Sale of Scrap Metal	72,734	73,000	(0)	130,000	130,000
Disposal - City of Bunbury	310,475	315,216	(2)	473,010	473,010
Disposal - Shire of Harvey	252,774	261,160	(3)	391,893	391,893
Shire of Harvey Tip Passes	125,353	116,640	7	175,032	180,032
Recycle Shop Income	23,591	16,328	44	24,500	35,400
Mulch Sales	5,105	6,664	(23)	10,000	10,000
Cardboard/Plastic Recycling	1,270	2,336	(46)	3,500	3,500
Banksia Road Organics Tipping Fees	183,540	160,936	14	241,500	275,400
Banksia Road Sale of Compost	34,554	34,550	0	150,000	150,000
Income COB Support Staff	126,133	95,464	32	143,249	189,249
Supply/Collection of Hookbin Income	2,200	2,016	9	3,024	3,024
Waste Minimisation Income	53,693	65,576	(18)	98,400	80,600
	2,501,198	2,587,742	(3)	4,001,754	3,889,754
Interest Earnings					
Cash at Bank	48,422	40,864	18	61,322	61,322
Plant & Equipment Reserve	17,088	11,000	55	16,505	28,555
Site Rehab Post Closure Reserve	94,755	71,576	32	107,410	151,870
Waste Minimisation Reserve	11,932	13,424	(11)	20,146	20,146
Banksia Road Construction Reserve	6,830	6,848	(0)	10,272	10,272
	179,027	143,712	25	215,655	272,165
Other Revenue					
Fuel Tax Credits	35,261	26,656	32	40,000	52,900
Insurance Reimbursements	3,806	-	100	-	5,800
Misc Refunds & Reimbursements	12,267	3,336	268	5,000	18,400
Landfill Levy Income	357,772	409,840	(13)	615,000	565,000
Bad Debts Recovered	8,497	-	0	-	8,500
	417,604	439,832	(5)	660,000	650,600
TOTAL OPERATING REVENUE	3,173,496	3,237,926	(2)	4,977,409	4,922,519
OPERATING EXPENDITURE					
Employee Costs					
Administration (Fringe Benefits Tax)	-	-	0	(1,000)	(1,000)
Waste Education Operations	(90,996)	(86,580)	(5)	(132,118)	(132,118)
Gatehouse	(108,089)	(101,706)	(6)	(155,253)	(155,253)
Site Cleanup (Litter & Weed Control)	(18,879)	(18,396)	(3)	(28,090)	(28,090)
Waste Transfer Station	(201,534)	(196,381)	(3)	(299,913)	(299,913)
Earthworks Operations	(128,658)	(125,368)	(3)	(191,458)	(191,458)
Recycling Operations	(19,773)	(19,267)	(3)	(29,420)	(29,420)
Organics Expenditure	(200,920)	(164,781)	(22)	(251,647)	(301,647)
	(768,848)	(712,479)	(8)	(1,088,899)	(1,138,899)

Statement of Comprehensive Income
Period Ending 28 February 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 28 February 2015	Year to Date		%	Annual Budget	
	Actual \$	Budget \$		Original \$	Forecast \$
OPERATING EXPENDITURE (continued)					
Materials and Contracts					
Members of Council	(1,033)	(1,400)	26	(2,100)	(2,100)
COB Accounting/Professional Fees	(95,357)	(108,560)	12	(162,907)	(150,120)
General Administration Other	(41,278)	(28,554)	(45)	(37,842)	(46,910)
Waste Education Operations	(3,150)	(9,368)	66	(14,050)	(14,050)
Technical Services	(58,928)	(58,930)	0	(30,000)	(68,928)
Site Cleanup (Litter & Weed Control)	(6,962)	(6,080)	(14)	(9,120)	(9,120)
Organics Expenditure	(115,971)	(118,828)	2	(169,069)	(169,069)
Recycling Operations (Cardboard & Other)	(26,179)	(41,905)	38	(63,427)	(50,427)
Waste Transfer Station	(68,751)	(58,528)	(17)	(87,835)	(103,135)
Earthworks Operations	(156,243)	(179,976)	13	(270,069)	(244,469)
Monitoring Bores	(34,739)	(32,000)	(9)	(32,000)	(32,000)
Site Rehabilitation	(154,463)	(658,870)	77	(1,089,969)	(239,969)
Greenwaste Recycling Operations	-	(10,312)	100	(15,470)	(15,470)
Electronic Waste Recycling	(7,060)	(6,328)	(12)	(9,500)	(9,500)
Other (Site Survey, General Mntce, etc)	(24,056)	(24,685)	3	(45,150)	(45,150)
	(794,169)	(1,344,324)	41	(2,038,508)	(1,200,417)
Utility Charges	(7,464)	(6,328)	(18)	(9,500)	(9,500)
Insurance	(46,609)	(39,101)	(19)	(39,101)	(46,609)
Depreciation					
Buildings	(8,709)	(12,232)	29	(18,351)	(18,351)
Vehicles, Plant & Equipment	(261,007)	(288,465)	10	(435,157)	(359,025)
Furniture & Equipment	(6,419)	(7,480)	14	(11,224)	(11,224)
Infrastructure	(24,651)	(29,352)	16	(44,051)	(21,551)
	(300,785)	(337,529)	11	(508,783)	(410,151)
Other Expenditure					
Landfill Levy	(330,233)	(377,048)	12	(565,800)	(519,800)
Landfill Licence	(5,141)	(9,744)	47	(9,744)	(9,744)
City of Bunbury Tonnage Rebate	(68,831)	(72,368)	5	(108,600)	(108,600)
Shire of Harvey Tonnage Rebate	(56,068)	(56,992)	2	(85,525)	(85,525)
Other	(26,218)	(25,204)	(4)	(29,686)	(29,686)
	(486,492)	(541,356)	10	(799,355)	(753,355)
TOTAL OPERATING EXPENDITURE	(2,404,368)	(2,981,117)	19	(4,484,146)	(3,558,931)
OPERATING SURPLUS or (DEFICIT)	769,128	256,809	199	493,263	1,363,589
Non Operating Income					
Grants and Contributions for the Development of Assets					
Grant Funding - Organics	-	-	0	470,000	52,800
Sale or Disposal of Assets					
Loss on Sale of Vehicles	(36,311)	(35,618)	2	(48,889)	(36,311)
Total Non Operating Income	(36,311)	(35,618)	2	421,111	16,489
Other Comprehensive Income	-	-	0	-	-
TOTAL COMPREHENSIVE INCOME	732,817	221,191	231	914,374	1,380,078

Banksia Road Operations
Period Ending 28 February 2015

Bunbury-Harvey Regional Council Banksia Road Operations Period Ending 28 February 2015	Year to Date		%	Annual Budget	
	Actual \$	Budget \$		Original \$	Forecast \$

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

OPERATING INCOME

Fees and Charges

Banksia Road Organics Tipping Fees	183,540	160,936	14	•	241,500	275,400
Banksia Road Sale of Compost	34,554	34,550	0		150,000	150,000
Income COB Support Staff	126,133	95,464	32	•	143,249	189,249
Supply/Collection of Hookbin Income	2,200	2,016	9		3,024	3,024

TOTAL OPERATING REVENUE	346,428	292,966	18		537,773	617,673
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OPERATING EXPENDITURE

Employee Costs

BHRC Staff	(100,269)	(97,705)	(3)		(149,211)	(149,211)
CoB Support Staff	(100,651)	(67,076)	(50)	•	(102,436)	(152,436)
	(200,920)	(164,781)	(22)	•	(251,647)	(301,647)

Materials and Contracts

Organics Expenditure	(115,971)	(118,828)	2		(169,069)	(169,069)
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Depreciation

Buildings	-	-	0		-	-
Vehicles, Plant & Equipment	(66,187)	(132,177)	50	•	(200,634)	(124,502)
Furniture & Equipment	(3,140)	(3,224)	3		(4,842)	(4,842)
Infrastructure	(9,225)	(9,592)	4		(14,399)	8,101
	(78,551)	(144,993)	46	•	(219,875)	(121,243)

TOTAL OPERATING EXPENDITURE	(395,442)	(428,602)	8		(640,591)	(591,959)
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OPERATING SURPLUS or (DEFICIT)	(49,015)	(135,636)	64		(102,818)	25,715
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Statement of Financial Activity by Nature and Type
Period Ending 28 February 2015

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 28 February 2015	Year to Date		%	Annual Budget	
	Actual	Budget		Original	Forecast
	\$	\$		\$	\$
OPERATING					
Revenues by Nature and Type					
Contributions	75,667	66,640	14	100,000	110,000
Fees and Charges	2,501,198	2,587,742	(3)	4,001,754	3,889,754
Interest Earnings	179,027	143,712	25	215,655	272,165
Other Revenue	417,604	439,832	(5)	660,000	650,600
	3,173,496	3,237,926	(2)	4,977,409	4,922,519
Expenses by Nature and Type					
Employee Costs	(768,848)	(712,479)	(8)	(1,088,899)	(1,138,899)
Materials and Contracts	(794,169)	(1,344,324)	41	(2,038,508)	(1,200,417)
Utility Charges	(7,464)	(6,328)	(18)	(9,500)	(9,500)
Other Expenditure	(486,492)	(541,356)	10	(799,355)	(753,355)
Insurance	(46,609)	(39,101)	(19)	(39,101)	(46,609)
Depreciation	(300,785)	(337,529)	11	(508,783)	(410,151)
	(2,404,368)	(2,981,117)	19	(4,484,146)	(3,558,930)
NET OPERATING RESULT	769,128	256,809	199	493,263	1,363,589
Capital Income					
Capital Grants, Subsidies/Contributions	-	-	0	470,000	52,800
Capital Expenditure					
Vehicles, Plant & Equipment	(393,675)	(455,000)	13	(455,000)	(423,675)
Furniture & Equipment	(755)	(1,400)	46	(1,400)	(755)
Infrastructure	(27,150)	(25,000)	(9)	(25,000)	(27,150)
Banksia Road Site	(9,500)	(9,500)	0	(632,687)	(60,187)
	(431,080)	(490,900)	12	(1,114,087)	(511,767)
Adjustments for Non-Cash Expenditure / (Revenue)					
Depreciation on Assets	300,785	337,529	11	508,783	410,151
	300,785	337,529	11	508,783	410,151
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	(1,817)	(1,817)	0	30,854	30,854
	578,683	578,183	0	1,744,023	614,023
Expenditure					
Transfers to Reserves	(1,119,826)	(1,092,069)	3	(1,252,734)	(1,309,244)
	(1,119,826)	(1,092,069)	3	(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	2,113,460	1,526,140		2,785,834	2,635,319
Control = 0	-	-		-	-

Capital Works Expenditure Summary
Period Ending 28 February 2015

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 28 February 2015	Year to Date			Annual Budget	
	Actual \$	Budget \$	%	Original \$	Forecast \$

CAPITAL WORKS IN PROGRESS

Gatehouse / Site Operations

Desktop Computer	755	1,400	(46)	1,400	755
Implement Loader	82,875	115,000	(28)	115,000	82,875
Frontend Loader	310,800	340,000	(9)	340,000	310,800
Semi-Automatic Bin Tarps for Hookbin Truck and Trailer				-	30,000
Upgrade Landfill Access Road	27,150	25,000	9	25,000	27,150
	421,580	481,400	(12)	481,400	451,580

Recycling Operations - Organics

Screening Plant	9,500	9,500	0	26,687	19,487
Compost Aerator Units - 5 Sets	-	-	0	180,000	-
Diesel 10Kva Generator	-	-	0	9,000	9,000
8" Sea Container	-	-	0	3,200	3,200
100,000L Water Tank & Pump	-	-	0	800	8,000
					1,500
					1,200
					8,500
					1,300
Loader	-	-	0	250,000	-
Concrete Bunker for Finished Compost	-	-	0	155,000	-
Litter Fence around Leachate Pond	-	-	0	8,000	8,000
	9,500	9,500	0	632,687	60,187

TOTAL CAPITAL EXPENDITURE

431,080	490,900	(12)	1,114,087	511,767
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Balance Sheet
Period Ending 28 February 2015

Bunbury-Harvey Regional Council	Year to Date	Original	Forecast
Balance Sheet	Actual	Budget	Budget
Period Ending 28 February 2015	\$	\$	\$
Current Assets			
Cash & Cash Equivalents	6,723,728	6,299,189	7,305,184
Trade & Other Receivables	420,553	520,000	520,000
Prepayments	560	-	-
Inventories	1,822	3,000	3,000
	7,146,663	6,822,189	7,828,184
Non Current Assets			
Property, Plant & Equipment	2,311,343	2,627,488	2,296,729
Infrastructure	655,321	948,627	818,277
	2,966,664	3,576,115	3,115,006
Current Liabilities			
Trade & Other Payables	230,539	223,203	223,203
Provisions	101,061	78,383	78,383
	331,600	301,586	301,586
Non Current Liabilities			
Long Service Leave Provision	13,875	46,545	46,545
	13,875	46,545	46,545
Net Assets	9,767,851	10,050,173	10,595,059
Equity			
Accumulated Surplus	4,878,283	6,129,101	5,517,477
Reserves	4,701,603	3,734,769	4,891,279
Revaluation Surplus	187,966	186,303	186,303
	9,767,851	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	684,623	904,455	828,323
Infrastructure	212,783	358,969	336,469
	897,406	1,263,424	1,164,792

Statement of Net Current Assets
Period Ending 28 February 2015

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 28 February 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	2,022,125	2,413,905
Cash - Restricted	4,081,777	4,701,603	4,891,279
Trade & Other Receivables	411,779	420,553	520,000
Prepayments	560	560	-
Inventories	1,822	1,822	3,000
	6,606,002	7,146,663	7,828,184

LESS: CURRENT LIABILITIES

Trade & Other Payables	388,594	230,539	223,203
Short Term Provisions	119,862	101,061	78,383
	508,456	331,600	301,586

NET CURRENT ASSETS

6,097,546	6,815,063	7,526,598
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ADJUSTMENTS

Less			
Cash - Reserves - Restricted	(4,081,777)	(4,701,603)	(4,891,279)
	(4,081,777)	(4,701,603)	(4,891,279)

NET CURRENT ASSET POSITION

2,015,769	2,113,460	2,635,319
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Fees & Charges Summary
Period Ending 28 February 2015

Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	YTD Actual	YTD Budget
CITY OF BUNBURY - DISPOSALS										
<u>Tonnage</u>										
Co-mingled Waste	726	676	806	1241	707	752	698	756	6361	
Rubble/Special Burial	10	4	3	1	9	3	11	27	68	
Clean Fill	55	0	0	0	0	0	0	0	55	
No Charge	59	0	0	2	17	0	429	0	506	
Total Tonnage	850	680	809	1244	732	755	1137	783	6991	
Total \$ before Rebate	34,761	32,785	39,603	61,467	34,573	37,109	34,398	35,779	310,476	315,216
<i>\$ per tonne co-mingled</i>	41.56	48.55	49.90	50.28	48.29	49.81	30.42	46.23		
<i>\$ per tonne average</i>	40.89	48.23	48.92	49.40	47.20	49.17	30.26	45.69	44.41	
SHIRE OF HARVEY - DISPOSALS										
<u>Tonnage</u>										
Co-mingled Waste	702	620	627	676	566	687	612	662	5151	
Rubble	40	73	0	21	17	9	11	29	201	
Clean Fill	51	14	0	85	12	20	32	0	214	
No Charge	0	0	0	1	1	0	0	0	2	
Total Tonnage	792	707	627	784	597	717	655	691	5568	
Total \$ before Rebate	33,378	29,897	30,303	34,110	27,959	33,021	31,293	32,813	252,773	261,160
<i>\$ per tonne co-mingled</i>	40.02	42.71	49.34	44.19	47.07	26.93	46.62	47.22		
<i>\$ per tonne average</i>	42.13	42.31	48.34	43.52	46.83	46.09	47.80	47.52	45.39	
SHIRE OF HARVEY - TIP PASSES										
Total Tonnage	213	387	299	286	329	278	274	234	2299	
Total \$	11,719	21,177	16,416	15,617	18,398	15,351	15,164	11,511	125,353	116,640
<i>\$ per tonne</i>	55.02	54.68	54.99	54.57	56.01	55.14	55.36	49.26	54.51	
GENERAL PUBLIC TONNAGE										
Total Tonnage	3201	4492	5974	7593	3847	6287	6474	5502	43371	
Total \$	113,132	192,810	204,583	258,362	151,878	144,857	124,139	120,014	1,309,775	1,437,856
<i>\$ per tonne</i>	35.34	42.92	34.24	34.03	39.47	23.04	19.17	21.81	30.20	
BANKSIA ROAD										
Organic Waste Total Tonnage	1277	1249	1822	1510	1485	1210	1078	981	10612	
Total \$ before Rebate	22,498	23,173	44,011	29,624	30,265	24,423	21,625	22,475	218,095	195,486
<i>\$ per tonne co-mingled</i>	17.62	18.56	24.15	19.61	20.39	20.19	20.06	22.90	20.55	
COB Support Staff	14,681	13,649	14,337	-	37,432	17,358	282	28,394	126,133	95,464
Hookbin Hire	280	240	320	240	280	280	240	320	2,200	2,016
Waste Minimisation Income	16,615	7,775	6,752	7,885	(4,941)	7,050	6,389	6,168	53,693	65,576
Scrap Metal/Recycling	31,759	4,538	5,431	4,060	6,477	5,051	39,848	5,536	102,701	98,328
TOTAL FEES AND CHARGES	278,823	326,044	361,757	411,364	302,321	284,500	273,378	263,011	2,501,198	2,587,742

Aged Debtors Report
Period Ending 28 February 2015

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
43	TOTALS	362,412	275,489	50,639	26,741	9,543
	<i>Percentages</i>	<i>97.37%</i>	<i>76.02%</i>	<i>13.97%</i>	<i>7.38%</i>	<i>2.63%</i>