

Statement of Comprehensive Income
Period Ending 30 November 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 30 November 2015	Year to Date		%	Annual Budget	
	Actual \$	Budget \$		Original \$	Forecast \$
OPERATING INCOME					
Contributions					
Waste Education Contributions	45,362	45,345	0	108,868	108,868
	45,362	45,345	0	108,868	108,868
Fees and Charges					
Casual Tipping Fees	457,688	761,600	(40)	1,828,570	1,524,658
Sale of Scrap Metal	2,573	37,485	(93)	90,000	40,000
Disposal - City of Bunbury	210,926	208,205	1	499,896	499,896
Disposal - Shire of Harvey	208,971	166,365	26	399,430	442,036
Shire of Harvey Tip Passes	82,337	80,275	3	192,738	192,738
Recycle Shop Income	17,227	15,360	12	36,878	36,878
Mulch Sales	2,873	4,165	(31)	10,000	10,000
Cardboard/Plastic Recycling	369	1,460	(75)	3,500	3,500
Banksia Road Organics Tipping Fees	135,908	147,000	(8)	352,944	352,944
Banksia Road Sale of Compost	43,187	41,650	4	100,000	100,000
Income CoB Support Staff	65,214	65,214	0	188,568	65,214
Supply/Collection of Hookbin Income	5,310	5,900	(10)	14,160	14,160
Waste Minimisation Income	33,486	33,290	1	79,923	79,923
	1,266,069	1,567,969	(19)	3,796,607	3,361,947
Interest Earnings					
Cash at Bank	10,558	7,210	46	17,307	17,307
Plant & Equipment Reserve	6,117	3,120	96	7,488	7,488
Site Rehab Post Closure Reserve	31,088	30,650	1	73,581	73,581
Waste Minimisation Reserve	7,474	6,620	13	15,893	15,893
Stanley Road Lined Cell Constr Reserve	6,215	5,431	14	13,034	13,034
Site Investigation and Acquisition Res	12,020	10,300	17	24,730	24,730
	73,473	63,331	16	152,033	152,033
Other Revenue					
Fuel Tax Credits	29,615	25,825	15	62,000	62,000
Insurance Reimbursements	1,378	1,378	(0)	3,200	3,200
Payroll Contributions	10,512	-	100	-	-
Misc Refunds & Reimbursements	150	2,085	(93)	5,000	5,000
Landfill Levy Income	44,756	20,825	115	50,000	73,931
Bad Debts Recovered	750	-	100	-	-
	87,161	50,113	74	132,200	156,131
TOTAL OPERATING REVENUE	1,472,064	1,726,758	(15)	4,189,708	3,778,979
OPERATING EXPENDITURE					
Employee Costs					
Administration	(43,406)	(36,000)	(21)	(188,352)	(188,352)
Waste Education Operations	(55,624)	(58,917)	6	(137,331)	(137,331)
Gatehouse	(80,550)	(83,962)	4	(123,897)	(123,897)
Site Cleanup (Litter & Weed Control)	(11,997)	(12,505)	4	(29,174)	(29,174)
Waste Transfer Station	(110,665)	(115,352)	4	(363,159)	(363,159)
Earthworks Operations	(69,457)	(72,398)	4	(178,321)	(178,321)
Recycling Operations	(22,767)	(23,731)	4	(101,449)	(101,449)
Organics Expenditure	(106,547)	(109,605)	3	(286,409)	(169,489)
	(501,013)	(512,470)	2	(1,408,092)	(1,291,172)

Statement of Comprehensive Income
Period Ending 30 November 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 30 November 2015	Year to Date		%	Annual Budget	
	Actual \$	Budget \$		Original \$	Forecast \$
OPERATING EXPENDITURE (continued)					
Materials and Contracts					
Members of Council	(401)	(916)	56	(2,200)	(2,200)
COB Accounting/Professional Fees	(39,795)	(34,140)	(17)	(58,185)	(58,185)
General Administration Other	(32,807)	(21,830)	(50)	(50,111)	(50,111)
Waste Education Operations	(3,227)	(5,540)	42	(13,301)	(13,301)
Technical Services	(30,249)	(30,980)	2	(108,000)	(108,000)
Site Cleanup (Litter & Weed Control)	(2,100)	(2,495)	16	(5,987)	(5,987)
Organics Expenditure	(95,026)	(90,962)	(4)	(164,585)	(164,585)
Recycling Operations (Cardboard & Other)	(19,423)	(15,820)	(23)	(37,981)	(37,981)
Waste Transfer Station	(34,603)	(45,755)	24	(109,854)	(109,854)
Earthworks Operations	(86,000)	(99,850)	14	(239,733)	(239,733)
Monitoring Bores	(25,365)	(26,465)	4	(63,546)	(63,546)
Site Rehabilitation	(11,150)	(552,225)	98	(1,325,876)	(325,876)
Land Site investigation	-	-	0	(20,000)	(20,000)
Greenwaste Recycling Operations	(1,198)	(2,085)	43	(5,000)	(5,000)
Electronic Waste Recycling	(4,225)	(6,250)	32	(15,000)	(15,000)
Skip Bin Waste Recycling	-	(3,196)	100	(38,350)	-
Other (Site Survey, General Mntce, etc)	(19,174)	(15,110)	(27)	(37,470)	(37,470)
	(404,742)	(953,619)	58	(2,295,179)	(1,256,829)
Utility Charges	(919)	(4,080)	77	(9,795)	(9,795)
Insurance	(41,383)	(40,181)	(3)	(40,332)	(40,332)
Depreciation					
Buildings	(4,823)	(6,998)	31	(16,791)	(16,791)
Vehicles, Plant & Equipment	(150,093)	(178,585)	16	(428,793)	(428,793)
Furniture & Equipment	(3,165)	(4,680)	32	(11,243)	(11,243)
Infrastructure	(15,455)	(15,755)	2	(37,826)	(37,826)
	(173,536)	(206,018)	16	(494,653)	(494,653)
Other Expenditure					
Landfill Levy	(41,175)	(19,575)	(110)	(47,000)	(68,600)
Landfill Licence	-	-	0	(5,272)	(5,272)
City of Bunbury Tonnage Rebate	(45,494)	(44,795)	(2)	(107,552)	(107,552)
Shire of Harvey Tonnage Rebate	(45,606)	(36,705)	(24)	(87,623)	(87,623)
Other	(7,366)	(7,719)	5	(30,676)	(30,676)
	(139,642)	(108,794)	(28)	(278,123)	(299,723)
TOTAL OPERATING EXPENDITURE	(1,261,235)	(1,825,162)	31	(4,526,174)	(3,392,504)
OPERATING SURPLUS or (DEFICIT)	210,829	(98,404)	(314)	(336,466)	386,475
Non Operating Income					
Grants and Contributions for the Development of Assets					
Grant Funding - Organics	72,000	72,000	0	211,200	211,200
Sale or Disposal of Assets					
Loss on Sale of Vehicles	-	-	0	-	-
Total Non Operating Income	72,000	72,000	0	211,200	211,200
Other Comprehensive Income					
	-	-	0	-	-
TOTAL COMPREHENSIVE INCOME	282,829	(26,404)	(1,171)	(125,266)	597,675

Banksia Road Operations
Period Ending 30 November 2015

Bunbury-Harvey Regional Council Banksia Road Operations Period Ending 30 November 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	135,909	147,000	(8)	352,944	352,944
Banksia Road Sale of Compost	43,187	41,650	4	100,000	100,000
* Income CoB Support Staff	65,214	65,214	(0)	188,568	65,214
Stanley Road Sale of Compost	2,873	4,165	(31)	10,000	10,000
Supply/Collection of Hookbin Income	5,310	5,900	(10)	14,160	14,160
TOTAL OPERATING REVENUE	252,492	263,929	(4)	665,672	542,318
OPERATING EXPENDITURE					
Employee Costs					
BHRC Staff	(52,164)	(55,222)	6	(115,106)	(115,106)
* CoB Support Staff	(54,383)	(54,383)	(0)	(171,303)	(54,383)
	(106,547)	(109,605)	3	(286,409)	(169,489)
Materials and Contracts					
Organics Expenditure	(95,026)	(90,962)	(4)	(164,585)	(164,585)
Depreciation					
Vehicles, Plant & Equipment	(53,082)	(43,640)	(22)	(104,782)	(104,782)
Furniture & Equipment	(1,602)	(2,155)	26	(5,172)	(5,172)
Infrastructure	(5,822)	(5,820)	(0)	(13,976)	(13,976)
	(60,505)	(51,615)	(17)	(123,930)	(123,930)
TOTAL OPERATING EXPENDITURE	(262,080)	(252,182)	(4)	(574,924)	(458,004)
OPERATING SURPLUS or (DEFICIT)	(9,587)	11,747	(182)	90,748	84,314

Note 1:

1,323 tonnes of Compost at a production cost of \$25,610 was transferred from Banksia Road to Stanley Road for site rehabilitation for the period ending 30 November 2015.

*** Note 2:**

The agreement to supply CoB Support Staff ceased on 31/10/15. This will be addressed in February Budget review.

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

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 30 November 2015	Year to Date			Annual Budget	
	Actual	Budget	%	Original	Forecast
	\$	\$		\$	\$
OPERATING					
Revenues by Nature and Type					
Contributions	45,362	45,345	0	108,868	108,868
Fees and Charges	1,266,069	1,567,969	(19) •	3,796,607	3,361,947
Interest Earnings	73,473	63,331	16	152,033	152,033
Other Revenue	87,161	50,113	74 •	132,200	156,131
	1,472,064	1,726,758	(15)	4,189,708	3,778,979
Expenses by Nature and Type					
Employee Costs	(501,013)	(512,470)	2	(1,408,092)	(1,291,172)
Materials and Contracts	(404,742)	(953,619)	58 •	(2,295,179)	(1,256,829)
Utility Charges	(919)	(4,080)	77	(9,795)	(9,795)
Other Expenditure	(139,642)	(108,794)	(28) •	(278,123)	(299,723)
Insurance	(41,383)	(40,181)	(3)	(40,332)	(40,332)
Depreciation	(173,536)	(206,018)	16 •	(494,653)	(494,653)
	(1,261,235)	(1,825,162)	31	(4,526,174)	(3,392,504)
NET OPERATING RESULT	210,828	(98,404)	(314)	(336,466)	386,475
Capital Income					
Capital Grants, Subsidies/Contributions	72,000	72,000	0	211,200	211,200
Capital Expenditure					
Land and Buildings	-	-	0	(45,000)	(45,000)
Vehicles, Plant & Equipment	(75,219)	(78,500)	4	(643,500)	(643,500)
Furniture & Equipment	(6,505)	(3,800)	(71)	(3,800)	(3,800)
Banksia Road Site	(72,844)	(72,844)	(0)	(335,000)	(335,000)
	(154,568)	(155,144)	0	(1,027,300)	(1,027,300)
Adjustments for Non-Cash Expenditure / (Revenue)					
Depreciation on Assets	173,536	206,018	16	494,653	494,653
	173,536	206,018	16	494,653	494,653
Financial Transfers					
Revenue					
Transfers from Reserves	512,146	512,146	0	1,046,504	1,046,504
Movement in employee provisions	-	-	0	14,707	14,707
	512,146	512,146	0	1,061,211	1,061,211
Expenditure					
Transfers to Reserves	(1,567,955)	(1,563,666)	0	(2,211,153)	(3,211,153)
	(1,567,955)	(1,563,666)	0	(2,211,153)	(3,211,153)
Add: Net Current Assets July 1 B/fwd	2,122,805	1,936,587		2,224,855	2,224,855
Less: Net Current Asset Year to Date	1,368,792	909,537		416,997	139,938
Control = 0	0	0		0	0

Capital Works Expenditure Summary
Period Ending 30 November 2015

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 30 November 2015	Year to Date			Annual Budget	
	Actual	Budget	%	Original	Forecast
	\$	\$		\$	\$
CAPITAL WORKS IN PROGRESS					
Site Administration					
CEO - Car	50,719	48,500	(5)	48,500	48,500
Laptop Computer	-	-	0	2,500	2,500
Mobile Phone	-	-	0	350	350
Office Furniture	6,505	3,800	(71)	950	950
Gatehouse / Site Operations					
Replace Gatehouse/Amenities Building	-	-	0	45,000	45,000
Semi-Automatic Bin Tarps	24,500	30,000	18	30,000	24,500
Hookbin Truck	-	-	0	265,000	265,000
Excavator 14 Tonne	-	-	0	175,000	175,000
Stanley Road - Track Skid Steer	-	-	0	90,000	90,000
10 New Groundwater Monitoring Bores	-	-	0	35,000	35,000
	81,724	82,300	1	692,300	686,800
Recycling Operations - Organics					
Compost Aerator Units - 5 Sets	72,844	72,844	(0)	180,000	180,000
Concrete Bunker for Finished Compost	-	-	0	155,000	155,000
	72,844	72,844	(0)	335,000	335,000
TOTAL CAPITAL EXPENDITURE	154,568	155,144	0	1,027,300	1,021,800

Balance Sheet
Period Ending 30 November 2015

Bunbury-Harvey Regional Council	Year to Date	Original	Forecast
Balance Sheet	Actual	Budget	Budget
Period Ending 30 November 2015	\$	\$	\$
Current Assets			
Cash & Cash Equivalents	6,967,114	6,299,189	6,582,243
Trade & Other Receivables	360,875	520,000	520,000
Inventories	1,801	3,000	3,000
	7,329,790	6,822,189	7,828,184
Non Current Assets			
Property, Plant & Equipment	2,175,899	2,627,488	2,296,729
Infrastructure	648,783	948,627	818,277
	2,824,682	3,576,115	3,115,006
Current Liabilities			
Trade & Other Payables	83,232	223,203	223,203
Provisions	103,144	78,383	78,383
	186,376	301,586	301,586
Non Current Liabilities			
Long Service Leave Provision	36,917	46,545	46,545
	36,917	46,545	46,545
Net Assets	9,931,179	10,050,173	10,595,059
Equity			
Accumulated Surplus	3,952,477	6,129,101	4,794,536
Reserves	5,774,622	3,734,769	5,891,279
Revaluation Surplus	204,080	186,303	186,303
	9,931,179	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	888,138	935,996	935,996
Infrastructure	213,178	353,153	353,153
	1,101,316	1,289,149	1,289,149

Statement of Net Current Assets
Period Ending 30 November 2015

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 30 November 2015	1st July 2015 Opening \$	2015/16 Actual \$
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Composition of Estimated Net Current Asset Position

CURRENT ASSETS

Cash - Unrestricted	2,210,725	1,192,492
Cash - Restricted	4,718,813	5,774,621
Trade & Other Receivables	392,306	360,875
Prepayments	7,593	-
Inventories	1,801	1,801
	7,331,238	7,329,790

LESS: CURRENT LIABILITIES

Trade & Other Payables	356,851	83,232
Short Term Provisions	132,769	103,144
	489,620	186,376

NET CURRENT ASSETS

6,841,618 7,143,413

ADJUSTMENTS

Less		
Cash - Reserves - Restricted	(4,718,813)	(5,774,621)
	(4,718,813)	(5,774,621)

NET CURRENT ASSET POSITION

2,122,805 1,368,792

Fees & Charges Summary
Period Ending 30 November 2015

Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	Sep	Oct	Nov	2015	2015	2014
						YTD Actual	YTD Budget	YTD Actual
CITY OF BUNBURY - DISPOSALS						\$	\$	\$
<u>Tonnage</u>								
Co-mingled Waste	695	746	792	1187	715	4133		4156
Rubble/Special Burial	6	0	13	6	30	56		27
Clean Fill(No charge)	78	22	74	0	0	173		55
No Charge(Other)	0	0	0	69	0	69		78
Total Tonnage	779	768	878	1,262	745	4,431		4,316
Total \$ before Rebate	35,396	37,996	40,481	60,573	36,480	210,926	208,205	203,190
<i>\$ per tonne co-mingled</i>	46.32	50.41	46.85	48.80	49.66			
<i>\$ per tonne average</i>	45.46	49.50	46.10	48.00	48.96	47.60		47.08
SHIRE OF HARVEY - DISPOSALS								
<u>Tonnage</u>								
Co-mingled Waste	1162	1081	1108	1189	808	5348		3190
Rubble	22	30	13	27	29	121		152
Clean Fill(No charge)	18	45	2	13	19	97		162
No Charge(Other)	0	0	0	0	0	0		2
Total Tonnage	1,202	1,156	1,124	1,229	856	5,566		3,507
Total \$ before Rebate	42,718	39,721	41,353	45,492	39,687	208,971	166,365	155,646
<i>\$ per tonne co-mingled</i>	49.29	50.11	51.53	50.61	48.77			
<i>\$ per tonne average</i>	35.54	34.37	36.78	37.01	46.39	37.54		
SHIRE OF HARVEY - TIP PASSES								
Total Tonnage (average 0.408 tonne per load)	346	390	351	381	411	1,879		2,058
Total \$	15,313	18,206	15,306	16,765	16,747	82,337	80,275	83,327
<i>\$ per tonne</i>	44.26	46.68	43.57	44.04	40.72	43.81		40.48
GENERAL PUBLIC TONNAGE								
Total Tonnage	3,195	3,222	3,274	3,073	3,664	16,428		25,109
Total \$	109,200	96,689	90,662	85,344	75,793	457,688	761,600	920,754
<i>\$ per tonne</i>	34.18	30.01	27.70	27.77	20.68	27.86		36.67
BANKSIA ROAD								
Organic Waste	722	728	875	949	1176	4451		
Compost	218	463	674	311	815	2481		
Greenwaste	171	61	48	76	48	403		
Organic Waste Total Tonnage	1,111	1,252	1,598	1,336	2,039	7,335		7,343
Total \$	25,238	25,997	45,328	31,471	51,062	179,096	188,650	149,571
<i>\$ per tonne co-mingled</i>	22.72	20.77	28.37	23.55	25.05	24.42		20.37
COB Support Staff	17,952	13,668	13,696	19,898	-	65,214	78,540	80,099
Hookbin Hire	880	1,250	480	1,750	950	5,310	5,900	1,360
Waste Minimisation Income	6,473	6,778	6,747	7,591	5,897	33,486	33,290	34,085
Scrap Metal/Recycling	2,727	4,113	3,818	7,929	4,455	23,042	58,470	52,265
TOTAL FEES AND CHARGES	255,897	244,418	257,871	276,813	231,070	1,266,069	1,581,295	1,680,297

Aged Debtors Report
Period Ending 30 November 2015

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
46	TOTALS	346,868	228,699	117,905	264	-
	<i>Percentages</i>	<i>100.00%</i>	<i>65.93%</i>	<i>33.99%</i>	<i>0.08%</i>	<i>0.00%</i>