

Statement of Comprehensive Income
Period Ending 30 September 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 30 September 2015	Year to Date		%	Annual Budget	
	Actual \$	Budget \$		Original \$	Forecast \$
OPERATING INCOME					
Contributions					
Waste Education Contributions	27,217	27,207	0	108,868	108,868
	27,217	27,207	0	108,868	108,868
Fees and Charges					
Casual Tipping Fees	296,551	456,960	(35) •	1,828,570	1,828,570
Sale of Scrap Metal	877	900	(3)	90,000	90,000
Disposal - City of Bunbury	113,873	124,923	(9)	499,896	499,896
Disposal - Shire of Harvey	123,792	99,819	24 •	399,430	399,430
Shire of Harvey Tip Passes	48,825	48,165	1	192,738	192,738
Recycle Shop Income	9,236	9,216	0	36,878	36,878
Mulch Sales	545	2,499	(78)	10,000	10,000
Cardboard/Plastic Recycling	-	-	0	3,500	3,500
Banksia Road Organics Tipping Fees	72,014	86,200	(16)	352,944	352,944
Banksia Road Sale of Compost	24,550	24,990	(2)	100,000	100,000
Income COB Support Staff	45,316	47,124	(4)	188,568	188,568
Supply/Collection of Hookbin Income	2,610	3,540	(26)	14,160	14,160
Waste Minimisation Income	19,998	19,974	0	79,923	79,923
	758,187	924,310	(18)	3,796,607	3,796,607
Interest Earnings					
Cash at Bank	5,983	4,326	38	17,307	17,307
Plant & Equipment Reserve	3,194	1,872	71	7,488	7,488
Site Rehab Post Closure Reserve	16,314	18,390	(11)	73,581	73,581
Waste Minimisation Reserve	4,514	3,972	14	15,893	15,893
Stanley Road Lined Cell Constr Reserve	3,716	3,259	14	13,034	13,034
Site Investigation and Acquisition Res	7,300	6,180	18	24,730	24,730
	41,021	37,999	8	152,033	152,033
Other Revenue					
Fuel Tax Credits	17,411	15,495	12	62,000	62,000
Insurance Reimbursements	-	-	0	3,200	3,200
Payroll Contributions	-	-	0	-	-
Misc Refunds & Reimbursements	-	-	0	5,000	5,000
Landfill Levy Income	38,688	12,495	210 •	50,000	50,000
Bad Debts Recovered	300	-	100	-	-
	56,399	27,990	101	132,200	132,200
TOTAL OPERATING REVENUE	882,824	1,017,506	(13)	4,189,708	4,189,708
OPERATING EXPENDITURE					
Employee Costs					
Administration	(18,208)	(19,644)	7	(188,352)	(188,352)
Waste Education Operations	(25,197)	(35,201)	28	(137,331)	(137,331)
Gatehouse	(45,677)	(47,579)	4	(123,897)	(123,897)
Site Cleanup (Litter & Weed Control)	(7,929)	(8,353)	5	(29,174)	(29,174)
Waste Transfer Station	(67,774)	(71,402)	5	(363,159)	(363,159)
Earthworks Operations	(43,390)	(45,713)	5	(178,321)	(178,321)
Recycling Operations	(12,207)	(12,860)	5	(101,449)	(101,449)
Organics Expenditure	(65,410)	(74,141)	12	(286,409)	(286,409)
	(285,791)	(314,893)	9	(1,408,092)	(1,408,092)

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Period Ending 30 September 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 30 September 2015	Year to Date		%	Annual Budget	
	Actual \$	Budget \$		Original \$	Forecast \$
OPERATING EXPENDITURE (continued)					
Materials and Contracts					
Members of Council	(340)	(550)	38	(2,200)	(2,200)
COB Accounting/Professional Fees	(27,270)	(27,270)	(0)	(58,185)	(58,185)
General Administration Other	(7,675)	(10,898)	30	(50,111)	(50,111)
Waste Education Operations	(2,080)	(3,324)	37	(13,301)	(13,301)
Technical Services	(11,344)	(11,338)	(0)	(108,000)	(108,000)
Site Cleanup (Litter & Weed Control)	(1,550)	(1,497)	(4)	(5,987)	(5,987)
Organics Expenditure	(59,629)	(50,130)	(19)	(164,585)	(164,585)
Recycling Operations (Cardboard & Other)	(16,676)	(9,492)	(76)	(37,981)	(37,981)
Waste Transfer Station	(25,243)	(27,453)	8	(109,854)	(109,854)
Earthworks Operations	(59,577)	(59,910)	1	(239,733)	(239,733)
Monitoring Bores	(9,155)	(15,879)	42	(63,546)	(63,546)
Site Rehabilitation	(3,650)	(3,635)	(0)	(1,325,876)	(1,325,876)
Land Site investigation	-	-	0	(20,000)	(20,000)
Greenwaste Recycling Operations	(1,198)	(1,251)	4	(5,000)	(5,000)
Electronic Waste Recycling	(1,003)	(3,750)	73	(15,000)	(15,000)
Skip Bin Waste Recycling	-	-	0	(38,350)	(38,350)
Other (Site Survey, General Mntce, etc)	(9,177)	(9,366)	2	(37,470)	(37,470)
	(235,567)	(235,743)	0	(2,295,179)	(2,295,179)
Utility Charges	(919)	(2,448)	62	(9,795)	(9,795)
Insurance	(30,833)	(32,160)	4	(40,332)	(40,332)
Depreciation					
Buildings	(4,198)	(4,199)	0	(16,791)	(16,791)
Vehicles, Plant & Equipment	(107,198)	(107,151)	(0)	(428,793)	(428,793)
Furniture & Equipment	(2,811)	(2,808)	(0)	(11,243)	(11,243)
Infrastructure	(9,457)	(9,453)	(0)	(37,826)	(37,826)
	(123,664)	(123,611)	(0)	(494,653)	(494,653)
Other Expenditure					
Landfill Levy	(29,833)	(11,745)	(154) •	(47,000)	(47,000)
Landfill Licence	-	-	0	(5,272)	(5,272)
City of Bunbury Tonnage Rebate	(24,578)	(26,877)	9	(107,552)	(107,552)
Shire of Harvey Tonnage Rebate	(27,107)	(22,167)	(22)	(87,623)	(87,623)
Other	(4,990)	(8,696)	43	(30,676)	(30,676)
	(86,508)	(69,485)	(24)	(278,123)	(278,123)
TOTAL OPERATING EXPENDITURE	(763,282)	(778,340)	2	(4,526,174)	(4,526,174)
OPERATING SURPLUS or (DEFICIT)	119,542	239,166	(50)	(336,466)	(336,466)
Non Operating Income					
Grants and Contributions for the Development of Assets					
Grant Funding - Organics	-	-	0	211,200	211,200
Sale or Disposal of Assets					
Loss on Sale of Vehicles	-	-	0	-	-
Total Non Operating Income	-	-	0	211,200	211,200
Other Comprehensive Income	-	-	0	-	-
TOTAL COMPREHENSIVE INCOME	119,542	239,166	(50)	(125,266)	(125,266)

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

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 30 September 2015	Year to Date			Annual Budget	
	Actual	Budget	%	Original	Forecast
	\$	\$		\$	\$
OPERATING					
Revenues by Nature and Type					
Contributions	27,217	27,207	0	108,868	108,868
Fees and Charges	758,187	924,310	(18)	3,796,607	3,796,607
Interest Earnings	41,021	37,999	8	152,033	152,033
Other Revenue	56,399	27,990	101	132,200	132,200
	882,824	1,017,506	(13)	4,189,708	4,189,708
Expenses by Nature and Type					
Employee Costs	(285,791)	(314,893)	9	(1,408,092)	(1,408,092)
Materials and Contracts	(235,567)	(235,743)	0	(2,295,179)	(2,295,179)
Utility Charges	(919)	(2,448)	62	(9,795)	(9,795)
Other Expenditure	(86,508)	(69,485)	(24)	(278,123)	(278,123)
Insurance	(30,833)	(32,160)	4	(40,332)	(40,332)
Depreciation	(123,664)	(123,611)	(0)	(494,653)	(494,653)
	(763,282)	(778,340)	2	(4,526,174)	(4,526,174)
NET OPERATING RESULT	119,542	239,166	(50)	(336,466)	(336,466)
Capital Income					
Capital Grants, Subsidies/Contributions	-	-	0	211,200	211,200
Capital Expenditure					
Land and Buildings	-	-	0	(45,000)	(45,000)
Vehicles, Plant & Equipment	(24,500)	(30,000)	18	(643,500)	(643,500)
Furniture & Equipment	-	-	0	(3,800)	(3,800)
Infrastructure	-	-	0	-	-
Banksia Road Site	(804)	(804)	(0)	(335,000)	(335,000)
	(25,304)	(30,804)	18	(1,027,300)	(1,027,300)
Adjustments for Non-Cash Expenditure / (Revenue)					
Depreciation on Assets	123,664	123,611	(0)	494,653	494,653
	123,664	123,611	(0)	494,653	494,653
Financial Transfers					
Revenue					
Proceeds from Sale of Assets	-	-	0	-	-
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	(1,535,577)	(1,535,789)	(0)	(2,211,153)	(2,211,153)
	(1,535,577)	(1,535,789)	(0)	(2,211,153)	(2,211,153)
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	1,317,277	1,244,917		416,997	416,997
Control = 0	-	-		-	-

Capital Works Expenditure Summary
Period Ending 30 September 2015

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 30 September 2015	Year to Date		%	Annual Budget	
	Actual \$	Budget \$		Original \$	Forecast \$
CAPITAL WORKS IN PROGRESS					
Site Administration					
CEO - Car	-	-	0	48,500	48,500
Laptop Computer	-	-	0	2,500	2,500
Mobile Phone	-	-	0	350	350
Office Furniture	-	-	0	950	950
Gatehouse / Site Operations					
Semi-Automatic Bin Tarps	24,500	30,000	18	30,000	24,500
Hookbin Truck	-	-	0	265,000	265,000
Replace Gatehouse/Amenities Building	-	-	0	45,000	45,000
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
	24,500	30,000	18	692,300	686,800
Recycling Operations - Organics					
Compost Aerator Units - 5 Sets	804	804	(0)	180,000	180,000
Concrete Bunker for Finished Compost	-	-	0	155,000	155,000
	804	804	(0)	335,000	335,000
TOTAL CAPITAL EXPENDITURE	25,304	30,804	18	1,027,300	1,021,800

Balance Sheet
Period Ending 30 September 2015

Bunbury-Harvey Regional Council	Year to Date	Original	Forecast
Balance Sheet	Actual	Budget	Budget
Period Ending 30 September 2015	\$	\$	\$
Current Assets			
Cash & Cash Equivalents	7,000,141	6,299,189	7,305,184
Trade & Other Receivables	294,496	520,000	520,000
Prepayments	7,593	-	-
Inventories	1,801	3,000	3,000
	7,304,031	6,822,189	7,828,184
Non Current Assets			
Property, Plant & Equipment	2,090,509	2,627,488	2,296,729
Infrastructure	654,781	948,627	818,277
	2,745,290	3,576,115	3,115,006
Current Liabilities			
Trade & Other Payables	134,100	223,203	223,203
Provisions	110,411	78,383	78,383
	244,511	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	9,767,893	10,050,173	10,595,059
Equity			
Accumulated Surplus	3,821,569	6,129,101	5,517,477
Reserves	5,742,244	3,734,769	4,891,279
Revaluation Surplus	204,080	186,303	186,303
	9,767,893	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	840,966	888,824	888,824
Infrastructure	215,506	355,481	355,481
	1,056,472	1,244,305	1,244,305

Statement of Net Current Assets
Period Ending 30 September 2015

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 30 September 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	1,257,898
Cash - Restricted	4,718,813	5,742,243
Trade & Other Receivables	392,306	294,496
Prepayments	7,593	7,593
Inventories	1,801	1,801
	7,331,238	7,304,031

LESS: CURRENT LIABILITIES

Trade & Other Payables	356,851	134,100
Short Term Provisions	132,769	110,410
	489,620	244,511

NET CURRENT ASSETS

6,841,618 **7,059,520**

ADJUSTMENTS

Less		
Cash - Reserves - Restricted	(4,718,813)	(5,742,243)
	(4,718,813)	(5,742,243)

NET CURRENT ASSET POSITION

2,122,805 **1,317,277**

Fees & Charges Summary
Period Ending 30 September 2015

Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	Sep	YTD Actual	YTD Budget
CITY OF BUNBURY - DISPOSALS					
<u>Tonnage</u>					
Co-mingled Waste	695	746	792	2232	
Rubble/Special Burial	6	0	13	19	
Clean Fill(No charge)	78	22	74	173	
No Charge(Other)	0	0	0	0	
Total Tonnage	779	768	878	2424	
Total \$ before Rebate	35,396	37,996	40,481	113,873	124,923
<i>\$ per tonne co-mingled</i>	46.32	50.41	46.85		
<i>\$ per tonne average</i>	45.46	49.50	46.10	46.97	
SHIRE OF HARVEY - DISPOSALS					
<u>Tonnage</u>					
Co-mingled Waste	855	795	815	2464	
Rubble	22	30	13	65	
Clean Fill(No charge)	18	45	2	65	
No Charge(Other)	0	0	0	0	
Total Tonnage	894	870	831	2595	
Total \$ before Rebate	42,718	39,721	41,353	123,792	99,819
<i>\$ per tonne co-mingled</i>	66.25	66.59	69.72		
<i>\$ per tonne average</i>	47.78	45.68	49.77	47.71	
SHIRE OF HARVEY - TIP PASSES					
Total Tonnage	254	287	258	800	
Total \$	15,313	18,206	15,306	48,825	48,165
<i>\$ per tonne</i>	60.19	63.48	59.26	61.07	
GENERAL PUBLIC TONNAGE					
Total Tonnage	3594	3612	3970	11176	
Total \$	109,200	96,689	90,662	296,551	456,960
<i>\$ per tonne</i>	30.38	26.77	22.84	26.54	
BANKSIA ROAD					
Organic Waste	722.26	728.28	875.29		
Compost	217.66	463.12	673.94		
Greenwaste	170.84	60.54	48.39		
Organic Waste Total Tonnage	1111	1252	1598	3960	
Total \$ before Rebate	25,238	25,997	45,328	96,563	111,190
<i>\$ per tonne co-mingled</i>	22.72	20.77	28.37	24.38	
COB Support Staff	17,952	13,668	13,696	45,316	47,124
Hookbin Hire	880	1,250	480	2,610	3,540
Waste Minimisation Income	6,473	6,778	6,747	19,998	19,974
Scrap Metal/Recycling	2,727	4,113	3,818	10,659	12,615
TOTAL FEES AND CHARGES	255,897	244,418	257,871	758,187	924,310

Aged Debtors Report
Period Ending 30 September 2015

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
46	TOTALS	261,250	220,706	28,809	177	11,558
	<i>Percentages</i>	<i>100.00%</i>	<i>84.48%</i>	<i>11.03%</i>	<i>0.07%</i>	<i>4.42%</i>

Note:

- The 90 day amount includes a debtor Matera Waste who owes \$10,112 and has agreed to a payment plan.