

Statement of Comprehensive Income
Period Ending 31 August 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 August 2015	Year to Date			Annual Budget	
	Actual \$	Budget \$	%	Original \$	Forecast \$
OPERATING INCOME					
Contributions					
Waste Education Contributions	18,145	18,138	0	108,868	108,868
	18,145	18,138	0	108,868	108,868
Fees and Charges					
Casual Tipping Fees	205,889	304,640	(32) •	1,828,570	1,738,570
Sale of Scrap Metal	877	994	(12)	90,000	90,000
Disposal - City of Bunbury	73,392	83,282	(12)	499,896	499,896
Disposal - Shire of Harvey	82,439	66,546	24 •	399,430	399,430
Shire of Harvey Tip Passes	33,519	32,110	4	192,738	192,738
Recycle Shop Income	5,927	6,144	(4)	36,878	36,878
Mulch Sales	36	86	(58)	10,000	10,000
Cardboard/Plastic Recycling	-	-	0	3,500	3,500
Banksia Road Organics Tipping Fees	45,630	53,800	(15)	352,944	352,944
Banksia Road Sale of Compost	5,605	6,660	(16)	100,000	100,000
Income COB Support Staff	31,620	31,416	1	188,568	188,568
Supply/Collection of Hookbin Income	2,130	2,360	(10)	14,160	14,160
Waste Minimisation Income	13,252	13,316	(0)	79,923	79,923
	500,316	601,354	(17)	3,796,607	3,706,607
Interest Earnings					
Cash at Bank	3,980	2,884	38	17,307	17,307
Plant & Equipment Reserve	2,169	1,248	74	7,488	7,488
Site Rehab Post Closure Reserve	9,430	12,260	(23)	73,581	73,581
Waste Minimisation Reserve	3,048	2,648	15	15,893	15,893
Stanley Road Lined Cell Constr Reserve	2,502	2,172	15	13,034	13,034
Site Investigation and Acquisition Res	4,915	4,120	19	24,730	24,730
	26,044	25,332	3	152,033	152,033
Other Revenue					
Fuel Tax Credits	12,326	10,330	19	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	30,374	8,330	265 •	50,000	50,000
Bad Debts Recovered	300	-	0	-	-
	43,000	18,660	130	132,200	132,200
TOTAL OPERATING REVENUE	587,505	663,484	(11)	4,189,708	4,099,708
OPERATING EXPENDITURE					
Employee Costs					
Administration	(11,946)	(13,096)	9	(188,352)	(188,352)
Waste Education Operations	(16,616)	(23,716)	30	(137,331)	(137,331)
Gatehouse	(24,913)	(26,668)	7	(123,897)	(123,897)
Site Cleanup (Litter & Weed Control)	(5,954)	(6,444)	8	(29,174)	(29,174)
Waste Transfer Station	(46,460)	(50,287)	8	(363,159)	(363,159)
Earthworks Operations	(30,593)	(33,113)	8	(178,321)	(178,321)
Recycling Operations	(7,338)	(7,943)	8	(101,449)	(101,449)
Organics Expenditure	(45,858)	(50,514)	9	(286,409)	(286,409)
	(189,677)	(211,781)	10 •	(1,408,092)	(1,408,092)

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	Actual \$	Budget \$		Original \$	Forecast \$
OPERATING EXPENDITURE (continued)					
Materials and Contracts					
Members of Council	(166)	(366)	55	(2,200)	(2,200)
COB Accounting/Professional Fees	(18,180)	(18,180)	(0)	(58,186)	(58,186)
General Administration Other	(5,502)	(6,432)	14	(50,111)	(50,111)
Waste Education Operations	(698)	(816)	14	(13,301)	(13,301)
Technical Services	-	-	0	(108,000)	(108,000)
Site Cleanup (Litter & Weed Control)	(599)	(998)	40	(5,987)	(5,987)
Organics Expenditure	(47,236)	(47,249)	0	(164,585)	(164,585)
Recycling Operations (Cardboard & Other)	(647)	(952)	32	(37,981)	(37,981)
Waste Transfer Station	(11,575)	(12,302)	6	(109,854)	(109,854)
Earthworks Operations	(34,282)	(35,940)	5	(239,733)	(239,733)
Monitoring Bores	-	-	0	(63,546)	(63,546)
Site Rehabilitation	(2,715)	(2,715)	0	(1,325,876)	(1,325,876)
Land Site investigation	-	-	0	(20,000)	(20,000)
Greenwaste Recycling Operations	-	-	0	(5,000)	(5,000)
Electronic Waste Recycling	(370)	(500)	26	(15,000)	(15,000)
Skip Bin Waste Recycling	-	-	0	(38,350)	(38,350)
Other (Site Survey, General Mntce, etc)	(7,876)	(7,998)	2	(37,470)	(37,470)
	(129,846)	(134,448)	3	(2,295,180)	(2,295,180)
Utility Charges	(919)	(1,632)	44	(9,795)	(9,795)
Insurance	(30,833)	(30,920)	0	(40,332)	(40,332)
Depreciation					
Buildings	(2,799)	(2,799)	0	(16,791)	(16,791)
Vehicles, Plant & Equipment	(71,465)	(71,434)	(0)	(428,793)	(428,793)
Furniture & Equipment	(1,874)	(1,872)	(0)	(11,243)	(11,243)
Infrastructure	(6,304)	(6,302)	(0)	(37,826)	(37,826)
	(82,443)	(82,407)	(0)	(494,653)	(494,653)
Other Expenditure					
Landfill Levy	(22,184)	(7,830)	(183)	(47,000)	(47,000)
Landfill Licence	-	-	0	(5,272)	(5,272)
City of Bunbury Tonnage Rebate	(15,870)	(17,918)	11	(107,552)	(107,552)
Shire of Harvey Tonnage Rebate	(18,142)	(14,898)	(22)	(87,623)	(87,623)
Other	(4,922)	(4,984)	1	(30,676)	(30,676)
	(61,117)	(45,630)	(34)	(278,123)	(278,123)
TOTAL OPERATING EXPENDITURE	(494,834)	(506,818)	2	(4,526,175)	(4,526,175)
OPERATING SURPLUS or (DEFICIT)	92,670	156,666	(41)	(336,467)	(426,467)
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	92,670	156,666	(41)	(125,267)	(215,267)

Statement of Financial Activity by Nature and Type
Period Ending 31 August 2015

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 31 August 2015	Year to Date			Annual Budget	
	Actual	Budget	%	Original	Forecast
	\$	\$		\$	\$
OPERATING					
Revenues by Nature and Type					
Contributions	18,145	18,138	0	108,868	108,868
Fees and Charges	500,316	601,354	(17)	3,796,607	3,706,607
Interest Earnings	26,044	25,332	3	152,033	152,033
Other Revenue	43,000	18,660	130	132,200	132,200
	587,505	663,484	(11)	4,189,708	4,099,708
Expenses by Nature and Type					
Employee Costs	(189,677)	(211,781)	10	(1,408,092)	(1,408,092)
Materials and Contracts	(129,846)	(134,448)	3	(2,295,180)	(2,295,180)
Utility Charges	(919)	(1,632)	44	(9,795)	(9,795)
Other Expenditure	(61,117)	(45,630)	(34)	(278,123)	(278,123)
Insurance	(30,833)	(30,920)	0	(40,332)	(40,332)
Depreciation	(82,443)	(82,407)	(0)	(494,653)	(494,653)
	(494,835)	(506,818)	2	(4,526,175)	(4,526,175)
NET OPERATING RESULT	92,671	156,666	(41)	(336,467)	(426,467)
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)	(638,000)
Furniture & Equipment	-	-	0	(3,800)	(3,800)
Infrastructure	-	-	0	-	-
Banksia Road Site	-	-	0	(335,000)	(335,000)
	(24,500)	(30,000)	18	(1,027,300)	(1,021,800)
Adjustments for Non-Cash Expenditure / (Revenue)					
Depreciation on Assets	82,443	82,407	(0)	494,653	494,653
	82,443	82,407	(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	(1,523,792)	(1,525,300)	(0)	(2,211,153)	(2,211,153)
	(1,523,792)	(1,525,300)	(0)	(2,211,153)	(2,211,153)
Add: Net Current Assets July 1 B/fwd	2,269,043	1,936,587		2,224,855	2,224,855
Less: Net Current Asset Year to Date	1,408,009	1,132,506		416,997	332,497
Control = 0	-	-	-	-	-

Capital Works Expenditure Summary
Period Ending 31 August 2015

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 31 August 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	-	-	0	180,000	180,000
Concrete Bunker for Finished Compost	-	-	0	155,000	155,000
	-	-	0	335,000	335,000
TOTAL CAPITAL EXPENDITURE	24,500	30,000	18	1,027,300	1,021,800

Balance Sheet
Period Ending 31 August 2015

Bunbury-Harvey Regional Council	Year to Date	Original	Forecast
Balance Sheet	Actual	Budget	Budget
Period Ending 31 August 2015	\$	\$	\$
Current Assets			
Cash & Cash Equivalents	6,875,020	6,299,189	7,305,184
Trade & Other Receivables	320,364	520,000	520,000
Prepayments	7,593	-	-
Inventories	1,801	3,000	3,000
	7,204,778	6,822,189	7,828,184
Non Current Assets			
Property, Plant & Equipment	2,127,774	2,627,488	2,296,729
Infrastructure	657,933	948,627	818,277
	2,785,707	3,576,115	3,115,006
Current Liabilities			
Trade & Other Payables	93,641	223,203	223,203
Provisions	118,908	78,383	78,383
	212,549	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	9,741,020	10,050,173	10,595,059
Equity			
Accumulated Surplus	3,952,720	6,129,101	5,517,477
Reserves	5,584,220	3,734,769	4,891,279
Revaluation Surplus	204,080	186,303	186,303
	9,741,020	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	747,039	794,897	794,897
Infrastructure	203,975	343,950	343,950
	951,014	1,138,847	1,138,847

Statement of Net Current Assets
Period Ending 31 August 2015

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 31 August 2015	1st July 2015 Opening \$	2015/16 Actual \$
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Composition of Estimated Net Current Asset Position

CURRENT ASSETS

Cash - Unrestricted	2,356,963	1,290,799
Cash - Restricted	4,572,575	5,584,221
Trade & Other Receivables	392,306	320,365
Prepayments	7,593	7,593
Inventories	1,801	1,801
	7,331,238	7,204,779

LESS: CURRENT LIABILITIES

Trade & Other Payables	356,851	93,641
Short Term Provisions	132,769	118,908
	489,620	212,549

NET CURRENT ASSETS

6,841,618 6,992,230

ADJUSTMENTS

Less		
Cash - Reserves - Restricted	(4,572,575)	(5,584,221)
	(4,572,575)	(5,584,221)

NET CURRENT ASSET POSITION

2,269,043 1,408,009

Fees & Charges Summary
Period Ending 31 August 2015

Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	YTD Actual	YTD Budget
CITY OF BUNBURY - DISPOSALS				
<i>Tonnage</i>				
Co-mingled Waste	695	746	1440	
Rubble/Special Burial	6	0	6	
Clean Fill(No charge)	78	22	100	
No Charge(Other)	0	0	0	
Total Tonnage	779	768	1546	
Total \$ before Rebate	35,396	37,996	73,392	83,282
<i>\$ per tonne co-mingled</i>	46.32	50.41		
<i>\$ per tonne average</i>	45.46	49.50	47.47	
SHIRE OF HARVEY - DISPOSALS				
<i>Tonnage</i>				
Co-mingled Waste	855	795	1649	
Rubble	22	30	52	
Clean Fill(No charge)	18	45	63	
No Charge(Other)	0	0	0	
Total Tonnage	894	870	1764	
Total \$ before Rebate	42,718	39,721	82,439	66,546
<i>\$ per tonne co-mingled</i>	66.25	66.59		
<i>\$ per tonne average</i>	47.78	45.68	46.74	
SHIRE OF HARVEY - TIP PASSES				
Total Tonnage	254	287	541	
Total \$	15,313	18,206	33,519	32,110
<i>\$ per tonne</i>	60.19	63.48	61.93	
GENERAL PUBLIC TONNAGE				
Total Tonnage	3594	3612	7206	
Total \$	109,200	96,689	205,889	304,640
<i>\$ per tonne</i>	30.38	26.77	28.57	
BANKSIA ROAD				
Organic Waste	722.26	728.28		
Compost	217.66	463.12		
Greenwaste	170.84	60.54		
Organic Waste Total Tonnage	1111	1252	2363	
Total \$ before Rebate	25,238	25,997	51,235	60,460
<i>\$ per tonne co-mingled</i>	22.72	20.77	21.68	
COB Support Staff	17,952	13,668	31,620	31,416
Hookbin Hire	880	1,250	2,130	2,360
Waste Minimisation Income	6,473	6,778	13,252	13,316
Scrap Metal/Recycling	2,727	4,113	6,840	7,224
TOTAL FEES AND CHARGES	255,897	244,418	500,316	601,354

Aged Debtors Report
Period Ending 31 August 2015

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
46	TOTALS	306,059	208,213	48,239	33,419	16,188
	<i>Percentages</i>	<i>100.00%</i>	<i>68.03%</i>	<i>15.76%</i>	<i>10.92%</i>	<i>5.29%</i>

Note:

1. The 90 day amount includes \$15,168 owed by Matera Waste who have agreed to a payment plan. A payment of \$5,056 was received on 14/9/15.
2. The 30 day amount includes \$31,680 of Grant monies invoiced to the Department of Environment Regulation which has been received in September.