

Statement of Comprehensive Income
Period Ending 31 July 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 July 2015	Year to Date			Annual Budget	
	Actual	Budget	%	Original	Forecast
	\$	\$		\$	\$
OPERATING INCOME					
Contributions					
Waste Education Contributions	9,072	9,069	0	108,868	108,868
	9,072	9,069	0	108,868	108,868
Fees and Charges					
Casual Tipping Fees	109,200	152,320	(28)	1,828,570	1,828,570
Sale of Scrap Metal	-	-	0	90,000	90,000
Disposal - City of Bunbury	35,396	38,641	(8)	499,896	499,896
Disposal - Shire of Harvey	42,718	33,273	28	399,430	399,430
Shire of Harvey Tip Passes	15,313	16,055	(5)	192,738	192,738
Recycle Shop Income	2,691	3,072	(12)	36,878	36,878
Mulch Sales	36	833	(96)	10,000	10,000
Cardboard/Plastic Recycling	-	292	(100)	3,500	3,500
Banksia Road Organics Tipping Fees	23,799	29,400	(19)	352,944	352,944
Banksia Road Sale of Compost	1,439	8,330	(83)	100,000	100,000
Income COB Support Staff	17,952	15,708	14	188,568	188,568
Supply/Collection of Hookbin Income	880	1,180	(25)	14,160	14,160
Waste Minimisation Income	6,473	6,658	(3)	79,923	79,923
	255,897	305,762	(16)	3,796,607	3,796,607
Interest Earnings					
Cash at Bank	2,482	1,442	72	17,307	17,307
Plant & Equipment Reserve	1,079	624	73	7,488	7,488
Site Rehab Post Closure Reserve	8,157	6,130	33	73,581	73,581
Waste Minimisation Reserve	1,526	1,324	15	15,893	15,893
Stanley Road Lined Cell Constr Reserve	1,251	1,086	15	13,034	13,034
Site Investigation and Acquisition Res	-	2,060	(100)	24,730	24,730
	14,496	12,666	14	152,033	152,033
Other Revenue					
Fuel Tax Credits	5,692	5,165	10	62,000	62,000
Insurance Reimbursements	-	-	0	3,200	3,200
Payroll Contributions	-	-	100	-	-
Misc Refunds & Reimbursements	-	417	(100)	5,000	5,000
Landfill Levy Income	13,067	4,165	214	50,000	50,000
Bad Debts Recovered	-	-	0	-	-
	18,759	9,747	92	132,200	132,200
TOTAL OPERATING REVENUE	298,224	337,244	(12)	4,189,708	4,189,708
OPERATING EXPENDITURE					
Employee Costs					
Administration	(5,650)	(6,389)	12	(188,352)	(188,352)
Waste Education Operations	(8,108)	(10,979)	26	(137,331)	(137,331)
Gatehouse	(8,569)	(10,987)	22	(123,897)	(123,897)
Site Cleanup (Litter & Weed Control)	(2,065)	(2,647)	22	(29,174)	(29,174)
Waste Transfer Station	(20,934)	(32,208)	35	(363,159)	(363,159)
Earthworks Operations	(14,819)	(19,000)	22	(178,321)	(178,321)
Recycling Operations	(2,472)	(3,170)	22	(101,449)	(101,449)
Organics Expenditure	(22,432)	(26,993)	17	(286,409)	(286,409)
	(85,049)	(112,373)	24	(1,408,092)	(1,408,092)

Statement of Comprehensive Income
Period Ending 31 July 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 July 2015	Year to Date		%	Annual Budget	
	Actual \$	Budget \$		Original \$	Forecast \$
OPERATING EXPENDITURE (continued)					
Materials and Contracts					
Members of Council	(166)	(183)	9	(2,200)	(2,200)
COB Accounting/Professional Fees	(9,090)	(9,090)	(0)	(58,186)	(58,186)
General Administration Other	(1,621)	(3,092)	48	(50,111)	(50,111)
Waste Education Operations	(153)	(308)	50	(13,301)	(13,301)
Technical Services	-	-	0	(108,000)	(108,000)
Site Cleanup (Litter & Weed Control)	(319)	(499)	36	(5,987)	(5,987)
Organics Expenditure	(6,889)	(12,710)	46	(164,585)	(164,585)
Recycling Operations (Cardboard & Other)	(647)	(864)	25	(37,981)	(37,981)
Waste Transfer Station	(3,063)	(4,151)	26	(109,854)	(109,854)
Earthworks Operations	(16,570)	(19,970)	17	(239,733)	(239,733)
Monitoring Bores	-	-	0	(63,546)	(63,546)
Site Rehabilitation	-	-	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	(150)	(150)	0	(15,000)	(15,000)
Skip Bin Waste Recycling	-	-	0	(38,350)	(38,350)
Other (Site Survey, General Mntce, etc)	(2,225)	(2,872)	23	(37,470)	(37,470)
	(40,892)	(53,889)	24	(2,295,180)	(2,295,180)
Utility Charges	(21)	(816)	97	(9,795)	(9,795)
Insurance	(30,833)	(31,921)	3	(40,332)	(40,332)
Depreciation					
Buildings	(1,399)	(1,400)	0	(16,791)	(16,791)
Vehicles, Plant & Equipment	(35,733)	(35,717)	(0)	(428,793)	(428,793)
Furniture & Equipment	(937)	(936)	(0)	(11,243)	(11,243)
Infrastructure	(3,152)	(3,151)	(0)	(37,826)	(37,826)
	(41,221)	(41,204)	(0)	(494,653)	(494,653)
Other Expenditure					
Landfill Levy	(6,261)	(3,915)	(60)	(47,000)	(47,000)
Landfill Licence	-	-	0	(5,272)	(5,272)
City of Bunbury Tonnage Rebate	(7,640)	(8,959)	15	(107,552)	(107,552)
Shire of Harvey Tonnage Rebate	(9,402)	(7,629)	(23)	(87,623)	(87,623)
Other	(450)	(908)	50	(30,676)	(30,676)
	(23,754)	(21,411)	(11)	(278,123)	(278,123)
TOTAL OPERATING EXPENDITURE	(221,770)	(261,614)	15	(4,526,175)	(4,526,175)
OPERATING SURPLUS or (DEFICIT)	76,454	75,630	1	(336,467)	(336,467)
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	76,454	75,630	1	(125,267)	(125,267)

**Banksia Road Operations
Period Ending 31 July 2015**

Bunbury-Harvey Regional Council Banksia Road Operations Period Ending 31 July 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	23,799	29,400	(19)	352,944	352,944
Banksia Road Sale of Compost	1,439	8,330	(83)	100,000	100,000
Income COB Support Staff	17,952	15,708	14	188,568	188,568
Supply/Collection of Hookbin Income	880	1,180	(25)	14,160	14,160
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TOTAL OPERATING REVENUE **44,070** **54,618** (19) **655,672** **655,672**

OPERATING EXPENDITURE

Employee Costs

BHRC Staff	(10,788)	(16,812)	36	(115,106)	(115,106)
CoB Support Staff	(11,645)	(10,181)	(14)	(171,303)	(171,303)
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	(22,432)	(26,993)	17	(286,409)	(286,409)

Materials and Contracts

Organics Expenditure	(6,889)	(12,710)	46	(164,585)	(164,585)
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Depreciation

Vehicles, Plant & Equipment	(8,732)	(8,728)	(0)	(104,782)	(104,782)
Furniture & Equipment	(431)	(431)	0	(5,172)	(5,172)
Infrastructure	(1,165)	(1,164)	(0)	(13,976)	(13,976)
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	(10,328)	(10,323)	(0)	(123,930)	(123,930)

TOTAL OPERATING EXPENDITURE **(39,649)** **(50,026)** 21 **(574,924)** **(574,924)**

OPERATING SURPLUS or (DEFICIT) **4,421** **4,592** (4) **80,748** **80,748**

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

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 31 July 2015	Year to Date			Annual Budget	
	Actual	Budget	%	Original	Forecast
	\$	\$		\$	\$
OPERATING					
Revenues by Nature and Type					
Contributions	9,072	9,069	0	108,868	108,868
Fees and Charges	255,897	305,762	(16)	3,796,607	3,796,607
Interest Earnings	14,496	12,666	14	152,033	152,033
Other Revenue	18,759	9,747	92	132,200	132,200
	298,224	337,244	(12)	4,189,708	4,189,708
Expenses by Nature and Type					
Employee Costs	(85,049)	(112,373)	24	(1,408,092)	(1,408,092)
Materials and Contracts	(40,892)	(53,889)	24	(2,295,180)	(2,295,180)
Utility Charges	(21)	(816)	97	(9,795)	(9,795)
Other Expenditure	(23,754)	(21,411)	(11)	(278,123)	(278,123)
Insurance	(30,833)	(31,921)	3	(40,332)	(40,332)
Depreciation	(41,221)	(41,204)	(0)	(494,653)	(494,653)
	(221,770)	(261,614)	15	(4,526,175)	(4,526,175)
NET OPERATING RESULT	76,454	75,630	1	(336,467)	(336,467)
Capital Income					
Capital Grants, Subsidies/Contributions	-	-	0	211,200	211,200
Capital Expenditure					
Land and Buildings	-	-	0	(45,000)	(45,000)
Vehicles, Plant & Equipment	-	-	0	(643,500)	(643,500)
Furniture & Equipment	-	-	0	(3,800)	(3,800)
Infrastructure	-	-	0	-	-
Banksia Road Site	-	-	0	(335,000)	(335,000)
	-	-	0	(1,027,300)	(1,027,300)
Adjustments for Non-Cash Expenditure / (Revenue)					
Depreciation on Assets	41,221	41,204	(0)	494,653	494,653
	41,221	41,204	(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	(1,492,146)	(1,489,462)	0	(2,211,153)	(2,211,153)
	(1,492,146)	(1,489,462)	0	(2,211,153)	(2,211,153)
Add: Net Current Assets July 1 B/fwd	2,283,709	1,936,587		2,224,855	2,224,855
Less: Net Current Asset Year to Date	1,421,385	1,076,105		416,997	416,997
Control = 0	-	-		-	-

Capital Works Expenditure Summary
Period Ending 31 July 2015

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 31 July 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	-	-	0	30,000	30,000
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
	- -	- -	0	692,300	692,300
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	- -	- -	0	1,027,300	1,027,300

Balance Sheet
Period Ending 31 July 2015

Bunbury-Harvey Regional Council	Year to Date	Original	Forecast
Balance Sheet	Actual	Budget	Budget
Period Ending 31 July 2015	\$	\$	\$
Current Assets			
Cash & Cash Equivalents	6,805,329	6,299,189	7,305,184
Trade & Other Receivables	377,879	520,000	520,000
Prepayments	7,593	-	-
Inventories	1,822	3,000	3,000
	7,192,623	6,822,189	7,828,184
Non Current Assets			
Property, Plant & Equipment	2,141,343	2,627,488	2,296,729
Infrastructure	644,971	948,627	818,277
	2,786,315	3,576,115	3,115,006
Current Liabilities			
Trade & Other Payables	95,893	223,203	223,203
Provisions	122,771	78,383	78,383
	218,663	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	9,744,314	10,050,173	10,595,059
Equity			
Accumulated Surplus	4,003,774	6,129,101	5,517,477
Reserves	5,552,575	3,734,769	4,891,279
Revaluation Surplus	187,966	186,303	186,303
	9,744,314	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	694,500	712,935	712,935
Infrastructure	211,618	383,714	383,714
	906,118	1,096,648	1,096,648

Statement of Net Current Assets
Period Ending 31 July 2015

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 31 July 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	1,252,754
Cash - Restricted	4,572,575	5,552,575
Trade & Other Receivables	399,842	377,879
Prepayments	7,593	7,593
Inventories	1,822	1,822
	7,338,795	7,192,623

LESS: CURRENT LIABILITIES

Trade & Other Payables	354,024	95,893
Short Term Provisions	128,487	122,771
	482,511	218,663

NET CURRENT ASSETS

6,856,284 **6,973,959**

ADJUSTMENTS

Less		
Cash - Reserves - Restricted	(4,572,575)	(5,552,575)
	(4,572,575)	(5,552,575)

NET CURRENT ASSET POSITION

2,283,709 **1,421,385**

Fees & Charges Summary
Period Ending 31 July 2015

Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	YTD Actual	YTD Budget
CITY OF BUNBURY - DISPOSALS			
<u>Tonnage</u>			
Co-mingled Waste	695	695	
Rubble/Special Burial	6	6	
Clean Fill(No charge)	78	78	
No Charge(Other)	0	0	
Total Tonnage	779	779	
Total \$ before Rebate	35,396	35,396	38,641
<i>\$ per tonne co-mingled</i>	<i>0.00</i>		
<i>\$ per tonne average</i>	<i>45.46</i>	<i>45.46</i>	
SHIRE OF HARVEY - DISPOSALS			
<u>Tonnage</u>			
Co-mingled Waste	855	855	
Rubble	22	22	
Clean Fill(No charge)	18	18	
No Charge(Other)	0	0	
Total Tonnage	894	894	
Total \$ before Rebate	42,718	42,718	33,273
<i>\$ per tonne co-mingled</i>	<i>0.00</i>		
<i>\$ per tonne average</i>	<i>47.78</i>	<i>47.78</i>	
SHIRE OF HARVEY - TIP PASSES			
Total Tonnage	254	254	
Total \$	15,313	15,313	16,055
<i>\$ per tonne</i>	<i>60.19</i>	<i>60.19</i>	
GENERAL PUBLIC TONNAGE			
Total Tonnage	3594	3594	
Total \$	109,200	109,200	152,320
<i>\$ per tonne</i>	<i>30.38</i>	<i>30.38</i>	
BANKSIA ROAD			
Organic Waste			
Organic Waste Total Tonnage	893	893	
Total \$ before Rebate	25,238	25,238	37,730
<i>\$ per tonne co-mingled</i>	<i>28.26</i>	<i>28.26</i>	
COB Support Staff	17,952	17,952	15,708
Hookbin Hire	880	880	1,180
Waste Minimisation Income	6,473	6,473	6,658
Scrap Metal/Recycling	2,727	2,727	4,197
TOTAL FEES AND CHARGES	255,897	255,897	305,762

Aged Debtors Report
Period Ending 31 July 2015

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
46	TOTALS	324,439	243,587	60,344	99	20,409
	<i>Percentages</i>	<i>100.00%</i>	<i>75.08%</i>	<i>18.60%</i>	<i>0.03%</i>	<i>6.29%</i>

Note:

1. The 90 day amount includes a debtor who owes \$15,168 and has agreed to a payment plan. The first payment of \$5,056 has been received in August.
2. The 30 day amount includes \$58,080 of Grant monies invoiced to the Department of Environment Regulation, of which \$26,400 has been received in August.