

Statement of Comprehensive Income
Period Ending 31 October 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 October 2015	Year to Date			Annual Budget	
	Actual	Budget	%	Original	Forecast
	\$	\$		\$	\$
OPERATING INCOME					
Contributions					
Waste Education Contributions	36,289	36,276	0	108,868	108,868
	36,289	36,276	0	108,868	108,868
Fees and Charges					
Casual Tipping Fees	381,895	609,280	(37) •	1,828,570	1,828,570
Sale of Scrap Metal	2,573	29,988	(91) •	90,000	90,000
Disposal - City of Bunbury	174,446	166,564	5	499,896	499,896
Disposal - Shire of Harvey	169,284	133,092	27 •	399,430	399,430
Shire of Harvey Tip Passes	65,590	64,220	2	192,738	192,738
Recycle Shop Income	13,809	12,288	12	36,878	36,878
Mulch Sales	1,836	3,332	(45)	10,000	10,000
Cardboard/Plastic Recycling	369	292	26	3,500	3,500
Banksia Road Organics Tipping Fees	100,577	115,400	(13)	352,944	352,944
Banksia Road Sale of Compost	27,457	33,320	(18)	100,000	100,000
Income COB Support Staff	74,982	62,832	19	188,568	188,568
Supply/Collection of Hookbin Income	4,360	4,720	(8)	14,160	14,160
Waste Minimisation Income	27,589	26,632	4	79,923	79,923
	1,044,767	1,261,960	(17)	3,796,607	3,796,607
Interest Earnings					
Cash at Bank	8,244	5,768	43	17,307	17,307
Plant & Equipment Reserve	4,711	2,496	89	7,488	7,488
Site Rehab Post Closure Reserve	23,821	24,520	(3)	73,581	73,581
Waste Minimisation Reserve	6,014	5,296	14	15,893	15,893
Stanley Road Lined Cell Constr Reserve	4,986	4,345	15	13,034	13,034
Site Investigation and Acquisition Res	9,766	8,240	19	24,730	24,730
	57,542	50,665	14	152,033	152,033
Other Revenue					
Fuel Tax Credits	24,276	20,660	18	62,000	62,000
Insurance Reimbursements	1,528	-	100	3,200	3,200
Payroll Contributions	-	-	0	-	-
Misc Refunds & Reimbursements	7,884	-	100	5,000	5,000
Landfill Levy Income	45,246	16,660	172 •	50,000	50,000
Bad Debts Recovered	300	-	100	-	-
	79,233	37,320	112	132,200	132,200
TOTAL OPERATING REVENUE	1,217,832	1,386,221	(12)	4,189,708	4,189,708
OPERATING EXPENDITURE					
Employee Costs					
Administration	(28,874)	(36,569)	21	(188,352)	(188,352)
Waste Education Operations	(49,474)	(47,938)	(3)	(137,331)	(137,331)
Gatehouse	(59,074)	(61,182)	3	(123,897)	(123,897)
Site Cleanup (Litter & Weed Control)	(9,415)	(9,813)	4	(29,174)	(29,174)
Waste Transfer Station	(89,363)	(93,141)	4	(363,159)	(363,159)
Earthworks Operations	(56,566)	(58,957)	4	(178,321)	(178,321)
Recycling Operations	(17,977)	(18,737)	4	(101,449)	(101,449)
Organics Expenditure	(87,443)	(97,484)	10	(286,409)	(286,409)
	(398,186)	(423,821)	6	(1,408,092)	(1,408,092)

Statement of Comprehensive Income
Period Ending 31 October 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 October 2015	Year to Date		%	Annual Budget	
	Actual \$	Budget \$		Original \$	Forecast \$
OPERATING EXPENDITURE (continued)					
Materials and Contracts					
Members of Council	(340)	(733)	54	(2,200)	(2,200)
COB Accounting/Professional Fees	(36,360)	(30,705)	(18)	(58,185)	(58,185)
General Administration Other	(27,714)	(14,114)	(96)	(50,111)	(50,111)
Waste Education Operations	(2,330)	(4,432)	47	(13,301)	(13,301)
Technical Services	(22,999)	(35,984)	36	(108,000)	(108,000)
Site Cleanup (Litter & Weed Control)	(1,693)	(1,996)	15	(5,987)	(5,987)
Organics Expenditure	(78,899)	(78,252)	(1)	(164,585)	(164,585)
Recycling Operations (Cardboard & Other)	(19,423)	(12,656)	(53)	(37,981)	(37,981)
Waste Transfer Station	(28,796)	(36,604)	21	(109,854)	(109,854)
Earthworks Operations	(75,057)	(79,880)	6	(239,733)	(239,733)
Monitoring Bores	(9,155)	(21,172)	57	(63,546)	(63,546)
Site Rehabilitation	(6,150)	(441,780)	99	(1,325,876)	(1,325,876)
Land Site investigation	-	-	0	(20,000)	(20,000)
Greenwaste Recycling Operations	(1,198)	(1,668)	28	(5,000)	(5,000)
Electronic Waste Recycling	(2,788)	(5,000)	44	(15,000)	(15,000)
Skip Bin Waste Recycling	-	(3,196)	100	(38,350)	(38,350)
Other (Site Survey, General Mntce, etc)	(10,017)	(12,238)	18	(37,470)	(37,470)
	(322,919)	(780,410)	59	(2,295,179)	(2,295,179)
Utility Charges	(919)	(3,264)	72	(9,795)	(9,795)
Insurance	(38,583)	(40,332)	4	(40,332)	(40,332)
Depreciation					
Buildings	(5,598)	(5,598)	0	(16,791)	(16,791)
Vehicles, Plant & Equipment	(142,931)	(142,868)	(0)	(428,793)	(428,793)
Furniture & Equipment	(3,748)	(3,744)	(0)	(11,243)	(11,243)
Infrastructure	(12,609)	(12,604)	(0)	(37,826)	(37,826)
	(164,885)	(164,814)	(0)	(494,653)	(494,653)
Other Expenditure					
Landfill Levy	(39,412)	(15,660)	(152)	(47,000)	(47,000)
Landfill Licence	-	-	0	(5,272)	(5,272)
City of Bunbury Tonnage Rebate	(37,635)	(35,836)	(5)	(107,552)	(107,552)
Shire of Harvey Tonnage Rebate	(38,082)	(29,436)	(29)	(87,623)	(87,623)
Other	(4,990)	(14,174)	65	(30,676)	(30,676)
	(120,120)	(95,106)	(26)	(278,123)	(278,123)
TOTAL OPERATING EXPENDITURE	(1,045,613)	(1,507,747)	31	(4,526,174)	(4,526,174)
OPERATING SURPLUS or (DEFICIT)	172,218	(121,526)	(242)	(336,466)	(336,466)
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	244,218	(49,526)	(593)	(125,266)	(125,266)

Banksia Road Operations
Period Ending 31 October 2015

Bunbury-Harvey Regional Council Banksia Road Operations Period Ending 31 October 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	100,577	115,400	(13)	352,944	352,944
Banksia Road Sale of Compost	27,457	33,320	(18)	100,000	100,000
Income COB Support Staff	74,981	62,832	19	188,568	188,568
Stanley Road Sale of Compost	1,836	3,332	(45)	10,000	10,000
Supply/Collection of Hookbin Income	4,360	4,720	(8)	14,160	14,160

TOTAL OPERATING REVENUE	209,212	219,604	(5)	665,672	665,672
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OPERATING EXPENDITURE

Employee Costs

BHRC Staff	(40,992)	(43,573)	6	(115,106)	(115,106)
CoB Support Staff	(46,450)	(53,911)	14	(171,303)	(171,303)
	(87,443)	(97,484)	10	(286,409)	(286,409)

Materials and Contracts

Organics Expenditure	(78,899)	(78,252)	(1)	(164,585)	(164,585)
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Depreciation

Vehicles, Plant & Equipment	(34,927)	(34,912)	(0)	(104,782)	(104,782)
Furniture & Equipment	(1,724)	(1,724)	0	(5,172)	(5,172)
Infrastructure	(4,659)	(4,656)	(0)	(13,976)	(13,976)
	(41,310)	(41,292)	(0)	(123,930)	(123,930)

TOTAL OPERATING EXPENDITURE	(207,652)	(217,028)	4	(574,924)	(574,924)
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OPERATING SURPLUS or (DEFICIT)	1,560	2,576	(39)	90,748	90,748
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Note:

717 tonnes of Compost at a production cost of \$21,675 was transferred from Banksia Road to Stanley Road for site rehabilitation for the period ending 31 October 2015.

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

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 31 October 2015	Year to Date			Annual Budget	
	Actual	Budget	%	Original	Forecast
	\$	\$		\$	\$
OPERATING					
Revenues by Nature and Type					
Contributions	36,289	36,276	0	108,868	108,868
Fees and Charges	1,044,767	1,261,960	(17)	3,796,607	3,796,607
Interest Earnings	57,542	50,665	14	152,033	152,033
Other Revenue	79,233	37,320	112	132,200	132,200
	1,217,831	1,386,221	(12)	4,189,708	4,189,708
Expenses by Nature and Type					
Employee Costs	(398,186)	(423,821)	6	(1,408,092)	(1,408,092)
Materials and Contracts	(322,919)	(780,410)	59	(2,295,179)	(2,295,179)
Utility Charges	(919)	(3,264)	72	(9,795)	(9,795)
Other Expenditure	(120,120)	(95,106)	(26)	(278,123)	(278,123)
Insurance	(38,583)	(40,332)	4	(40,332)	(40,332)
Depreciation	(164,885)	(164,814)	(0)	(494,653)	(494,653)
	(1,045,613)	(1,507,747)	31	(4,526,174)	(4,526,174)
NET OPERATING RESULT	172,218	(121,526)	(242)	(336,466)	(336,466)
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	(177)	(177)	(0)	(3,800)	(3,800)
Infrastructure	-	-	0	-	-
Banksia Road Site	(72,844)	(72,844)	(0)	(335,000)	(335,000)
	(148,241)	(151,521)	2	(1,027,300)	(1,027,300)
Adjustments for Non-Cash Expenditure / (Revenue)					
Depreciation on Assets	164,885	164,814	(0)	494,653	494,653
	164,885	164,814	(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)	(1,533,343)	0	(2,211,153)	(2,211,153)
	(1,535,577)	(1,533,343)	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	1,360,236	879,156		416,997	416,997
Control = 0	-	-		-	-

Capital Works Expenditure Summary
Period Ending 31 October 2015

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 31 October 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	177	177	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
	75,396	78,677	4	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	148,241	151,521	2	1,027,300	1,021,800

Balance Sheet
Period Ending 31 October 2015

Bunbury-Harvey Regional Council	Year to Date	Original	Forecast
Balance Sheet	Actual	Budget	Budget
Period Ending 31 October 2015	\$	\$	\$
Current Assets			
Cash & Cash Equivalents	6,861,860	6,299,189	7,305,184
Trade & Other Receivables	411,684	520,000	520,000
Prepayments	7,593	-	-
Inventories	1,801	3,000	3,000
	7,282,938	6,822,189	7,828,184
Non Current Assets			
Property, Plant & Equipment	2,175,376	2,627,488	2,296,729
Infrastructure	651,629	948,627	818,277
	2,827,005	3,576,115	3,115,006
Current Liabilities			
Trade & Other Payables	74,305	223,203	223,203
Provisions	106,153	78,383	78,383
	180,458	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	9,892,569	10,050,173	10,595,059
Equity			
Accumulated Surplus	3,946,245	6,129,101	5,517,477
Reserves	5,742,244	3,734,769	4,891,279
Revaluation Surplus	204,080	186,303	186,303
	9,892,569	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	905,007	952,865	952,865
Infrastructure	214,341	354,316	354,316
	1,119,349	1,307,182	1,307,182

Statement of Net Current Assets
Period Ending 31 October 2015

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 31 October 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	1,119,617
Cash - Restricted	4,718,813	5,742,243
Trade & Other Receivables	392,306	411,684
Prepayments	7,593	7,593
Inventories	1,801	1,801
	7,331,238	7,282,938

LESS: CURRENT LIABILITIES

Trade & Other Payables	356,851	74,305
Short Term Provisions	132,769	106,153
	489,620	180,458

NET CURRENT ASSETS

6,841,618 7,102,480

ADJUSTMENTS

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

NET CURRENT ASSET POSITION

2,122,805 1,360,236

Fees & Charges Summary
Period Ending 31 October 2015

Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	Sep	Oct	YTD Actual	YTD Budget
CITY OF BUNBURY - DISPOSALS					\$	\$
<u>Tonnage</u>						
Co-mingled Waste	695	746	792	1187	3419	
Rubble/Special Burial	6	0	13	6	25	
Clean Fill(No charge)	78	22	74	0	173	
No Charge(Other)	0	0	0	69	69	
Total Tonnage	779	768	878	1262	3686	
Total \$ before Rebate	35,396	37,996	40,481	60,573	174,446	166,564
<i>\$ per tonne co-mingled</i>	46.32	50.41	46.85	48.80		
<i>\$ per tonne average</i>	45.46	49.50	46.10	48.00	47.32	
SHIRE OF HARVEY - DISPOSALS						
<u>Tonnage</u>						
Co-mingled Waste	855	795	815	874	3338	
Rubble	22	30	13	27	92	
Clean Fill(No charge)	18	45	2	13	79	
No Charge(Other)	0	0	0	0	0	
Total Tonnage	894	870	831	915	3509	
Total \$ before Rebate	42,718	39,721	41,353	45,492	169,284	133,092
<i>\$ per tonne co-mingled</i>	66.25	66.59	69.72	68.02		
<i>\$ per tonne average</i>	47.78	45.68	49.77	49.74	48.24	
SHIRE OF HARVEY - TIP PASSES						
Total Tonnage	254	287	258	280	1079	
Total \$	15,313	18,206	15,306	16,765	65,590	64,220
<i>\$ per tonne</i>	60.19	63.48	59.26	59.90	60.77	
GENERAL PUBLIC TONNAGE						
Total Tonnage	3594	3612	3970	3901	15,077	
Total \$	109,200	96,689	90,662	85,344	381,895	609,280
<i>\$ per tonne</i>	30.38	26.77	22.84	21.88	25.33	
BANKSIA ROAD						
Organic Waste	722	728	875	949	3275	
Compost	218	463	674	311	1666	
Greenwaste	171	61	48	76	356	
Organic Waste Total Tonnage	1111	1252	1598	1336	5,297	
Total \$ before Rebate	25,238	25,997	45,328	31,471	128,034	148,720
<i>\$ per tonne co-mingled</i>	22.72	20.77	28.37	23.55	24.17	
COB Support Staff	17952	13668	13696	29666	74982	62832
Hookbin Hire	880	1250	480	1750	4360	4720
Waste Minimisation Income	6473	6778	6747	7591	27589	26632
Scrap Metal/Recycling	2727	4113	3818	7929	18587	45900
TOTAL FEES AND CHARGES	255,897	244,418	257,871	286,581	1,044,767	1,261,960

Aged Debtors Report
Period Ending 31 October 2015

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
46	TOTALS	372,800	257,783	103,608	6,353	5,056
	<i>Percentages</i>	<i>100.00%</i>	<i>69.15%</i>	<i>27.79%</i>	<i>1.70%</i>	<i>1.36%</i>

Note:

1. The 90 day amount is owed by Matera Waste who has paid 3 out of 4 payments in accordance with a negotiated payment plan.