

Statement of Comprehensive Income
Period Ending 30 November 2014

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 30 November 2014	Year to Date		%	Annual Budget	
	Actual \$	Budget \$		Original \$	Forecast \$
OPERATING INCOME					
Contributions					
Waste Education Contributions	41,667	41,650	0	100,000	100,000
	41,667	41,650	0	100,000	100,000
Fees and Charges					
Casual Tipping Fees	920,754	898,660	2	2,157,646	2,157,646
Sale of Scrap Metal	32,717	44,145	(26)	130,000	130,000
Disposal - City of Bunbury	203,190	197,010	3	473,010	473,010
Disposal - Shire of Harvey	155,646	163,225	(5)	391,893	391,893
Shire of Harvey Tip Passes	83,327	72,900	14	175,032	175,032
Recycle Shop Income	15,355	10,205	50	24,500	24,500
Mulch Sales	3,746	4,165	(10)	10,000	10,000
Cardboard/Plastic Recycling	447	1,460	(69)	3,500	3,500
Banksia Road Organics Tipping Fees	116,640	110,585	5	241,500	241,500
Banksia Road Sale of Compost	32,931	42,475	0	150,000	150,000
Income COB Support Staff	80,099	69,665	15	143,249	143,249
Supply/Collection of Hookbin Income	1,360	1,260	8	3,024	3,024
Waste Minimisation Income	34,085	40,985	(17)	98,400	98,400
	1,680,297	1,656,740	1	4,001,754	4,001,754
Interest Earnings					
Cash at Bank	33,478	25,540	31	61,322	61,322
Plant & Equipment Reserve	11,157	6,875	62	16,505	16,505
Site Rehab Post Closure Reserve	66,952	44,735	50	107,410	107,410
Waste Minimisation Reserve	8,755	8,390	4	20,146	20,146
Banksia Road Construction Reserve	2,493	4,280	(42)	10,272	10,272
	122,835	89,820	37	215,655	215,655
Other Revenue					
Fuel Tax Credits	22,877	16,660	37	40,000	40,000
Misc Refunds & Reimbursements	15,472	5,000	209	5,000	5,000
Landfill Levy Income	254,994	256,150	(0)	615,000	615,000
Bad Debts Recovered	8,497	-	0	-	-
	301,840	277,810	9	660,000	660,000
TOTAL OPERATING REVENUE	2,146,639	2,066,020	4	4,977,409	4,977,409
OPERATING EXPENDITURE					
Employee Costs					
Administration (Fringe Benefits Tax)	-	-	0	(1,000)	(1,000)
Waste Education Operations	(54,916)	(51,218)	7	(132,118)	(132,118)
Gatehouse	(70,922)	(60,962)	16	(155,253)	(155,253)
Site Cleanup (Litter & Weed Control)	(8,751)	(10,853)	(19)	(28,090)	(28,090)
Waste Transfer Station	(119,476)	(115,855)	3	(299,913)	(299,913)
Earthworks Operations	(75,613)	(73,961)	2	(191,458)	(191,458)
Recycling Operations	(3,242)	(6,367)	(49)	(29,420)	(29,420)
Organics Expenditure	(121,714)	(112,322)	8	(251,647)	(251,647)
	(454,635)	(431,538)	5	(1,088,899)	(1,088,899)

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Period Ending 30 November 2014

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 30 November 2014	Year to Date			Annual Budget	
	Actual \$	Budget \$	%	Original \$	Forecast \$
OPERATING EXPENDITURE (continued)					
Materials and Contracts					
Members of Council	(951)	(875)	9	(2,100)	(2,100)
COB Accounting/Professional Fees	(67,878)	(67,850)	0	(162,907)	(162,907)
General Administration Other	(32,492)	(22,553)	44	(37,842)	(37,842)
Waste Education Operations	(1,770)	(5,855)	(70)	(14,050)	(14,050)
Technical Services	(8,575)	(12,495)	(31)	(30,000)	(30,000)
Site Cleanup (Litter & Weed Control)	(16,700)	(3,800)	339	(9,120)	(9,120)
Organics Expenditure	(108,371)	(93,590)	16	(169,069)	(169,069)
Recycling Operations (Cardboard & Other)	(16,787)	(25,480)	(34)	(63,427)	(63,427)
Waste Transfer Station	(39,611)	(36,580)	8	(87,835)	(87,835)
Earthworks Operations	(98,226)	(112,485)	(13)	(270,069)	(270,069)
Monitoring Bores	(22,925)	(13,330)	72	(32,000)	(32,000)
Site Rehabilitation	(64,377)	(65,000)	(1)	(1,089,969)	(1,089,969)
Greenwaste Recycling Operations	-	(6,445)	(100)	(15,470)	(15,470)
Electronic Waste Recycling	(3,588)	(3,955)	(9)	(9,500)	(9,500)
Other (Site Survey, General Mntce, etc)	(17,536)	(19,625)	(11)	(45,150)	(45,150)
	(499,788)	(489,918)	2	(2,038,508)	(2,038,508)
Utility Charges	(6,326)	(3,955)	60	(9,500)	(9,500)
Insurance	(39,102)	(39,101)	0	(39,101)	(39,101)
Depreciation					
Buildings	(7,646)	(7,645)	0	(18,351)	(18,351)
Vehicles, Plant & Equipment	(181,315)	(178,515)	2	(435,157)	(435,157)
Furniture & Equipment	(4,677)	(4,675)	0	(11,224)	(11,224)
Infrastructure	(18,355)	(18,345)	0	(44,051)	(44,051)
	(211,993)	(209,180)	1	(508,783)	(508,783)
Other Expenditure					
Landfill Levy	(125,504)	(188,524)	(33)	(565,800)	(565,800)
Landfill Licence	(5,141)	(9,744)	(47)	(9,744)	(9,744)
City of Bunbury Tonnage Rebate	(44,965)	(45,230)	(1)	(108,600)	(108,600)
Shire of Harvey Tonnage Rebate	(34,294)	(35,620)	(4)	(85,525)	(85,525)
Other	(19,566)	(22,894)	(15)	(29,686)	(29,686)
	(229,471)	(302,012)	(24)	(799,355)	(799,355)
TOTAL OPERATING EXPENDITURE	(1,441,314)	(1,475,704)	(2)	(4,484,146)	(4,484,146)
OPERATING SURPLUS or (DEFICIT)	705,325	590,316	19	493,263	493,263
Non Operating Income					
Grants and Contributions for the Development of Assets					
Grant Funding - Organics	-	-	0	470,000	470,000
Sale or Disposal of Assets					
Loss on Sale of Vehicles	-	-	0	(48,889)	(48,889)
Total Non Operating Income	-	-	0	421,111	421,111
Other Comprehensive Income	-	-	0	-	-
TOTAL COMPREHENSIVE INCOME	705,325	590,316	19	914,374	914,374

Statement of Financial Activity by Nature and Type
Period Ending 30 November 2014

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 30 November 2014	Year to Date		%	Annual Budget	
	Actual \$	Budget \$		Original \$	Forecast \$
OPERATING					
Revenues by Nature and Type					
Contributions	41,667	41,650	0	100,000	100,000
Fees and Charges	1,680,297	1,656,740	1	4,001,754	4,001,754
Interest Earnings	122,835	89,820	37	215,655	215,655
Other Revenue	301,840	277,810	9	660,000	660,000
	2,146,639	2,066,020	4	4,977,409	4,977,409
Expenses by Nature and Type					
Employee Costs	(454,635)	(431,538)	5	(1,088,899)	(1,088,899)
Materials and Contracts	(499,788)	(489,918)	2	(2,038,508)	(2,038,508)
Utility Charges	(6,326)	(3,955)	60	(9,500)	(9,500)
Other Expenditure	(229,471)	(302,012)	(24)	(799,355)	(799,355)
Insurance	(39,102)	(39,101)	0	(39,101)	(39,101)
Depreciation	(211,993)	(209,180)	1	(508,783)	(508,783)
	(1,441,314)	(1,475,704)	(2)	(4,484,146)	(4,484,146)
NET OPERATING RESULT	705,325	590,316	19	493,263	493,263
Capital Income					
Capital Grants, Subsidies/Contributions	-	-	0	470,000	470,000
Capital Expenditure					
Vehicles, Plant & Equipment	-	-	0	(455,000)	(455,000)
Furniture & Equipment	(755)	(1,400)	(46)	(1,400)	(1,400)
Infrastructure	(12,150)	(12,150)	0	(25,000)	(25,000)
Banksia Road Site	-	-	0	(632,687)	(632,687)
	(12,905)	(13,550)	(5)	(1,114,087)	(1,114,087)
Adjustments for Non-Cash Expenditure / (Revenue)					
Depreciation on Assets	211,993	209,180	1	508,783	508,783
	211,993	209,180	1	508,783	508,783
Financial Transfers					
Revenue					
Proceeds from Sale of Assets	80,500	85,000	(5)	110,000	110,000
Transfers from Reserves	250,000	250,000	0	1,603,169	1,603,169
Movement in employee provisions	506	506	0	30,854	30,854
	331,006	335,506	(1)	1,744,023	1,744,023
Expenditure					
Transfers to Reserves	(1,074,850)	(1,074,850)	0	(1,252,734)	(1,252,734)
	(1,074,850)	(1,074,850)	0	(1,252,734)	(1,252,734)
Add: Net Current Assets July 1 B/fwd	2,015,769	1,936,587		1,936,587	1,936,587
Less: Net Current Asset Year to Date	2,176,338	1,983,189		2,785,834	2,785,834
Control = 0	0	-		-	-

**Capital Works Expenditure Summary
Period Ending 30 November 2014**

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 30 November 2014	Year to Date			Annual Budget	
	Actual \$	Budget \$	%	Original \$	Forecast \$

CAPITAL WORKS IN PROGRESS

Gatehouse / Site Operations

Desktop Computer	755	1,400	(46)	1,400	1,400
Implement Loader	-	-	0	115,000	115,000
Frontend Loader	-	-	0	340,000	340,000
Upgrade Landfill Access Road	12,150	12,150	0	25,000	25,000
	12,905	13,550	(5)	481,400	481,400

Recycling Operations - Organics

Screening Plant	-	-	0	26,687	19,487
Compost Aerator Units - 5 Sets	-	-	0	180,000	180,000
Diesel 10Kva Generator	-	-	0	9,000	9,000
8" Sea Container	-	-	0	3,200	3,200
100,000L Water Tank & Pump	-	-	0	800	8,000
Loader	-	-	0	250,000	250,000
Concrete Bunker for Finished Compost	-	-	0	155,000	155,000
Litter Fence around Leachate Pond	-	-	0	8,000	8,000
	-	-	0	632,687	632,687

TOTAL CAPITAL EXPENDITURE

12,905	13,550	(5)	1,114,087	1,114,087
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Balance Sheet
Period Ending 30 November 2014

Bunbury-Harvey Regional Council	Year to Date	Original	Forecast
Balance Sheet	Actual	Budget	Budget
Period Ending 30 November 2014	\$	\$	\$
Current Assets			
Cash & Cash Equivalents	6,472,380	6,299,189	6,299,189
Trade & Other Receivables	877,307	520,000	520,000
Prepayments	560	-	-
Inventories	1,822	3,000	3,000
	7,352,069	6,822,189	6,822,189
Non Current Assets			
Property, Plant & Equipment	2,106,720	2,627,488	2,627,488
Infrastructure	634,467	948,627	948,627
	2,741,187	3,576,115	3,576,115
Current Liabilities			
Trade & Other Payables	169,226	223,203	223,203
Provisions	99,878	78,383	78,383
	269,104	301,586	301,586
Non Current Liabilities			
Long Service Leave Provision	16,198	46,545	46,545
	16,198	46,545	46,545
Net Assets	9,807,954	10,050,173	10,050,173
Equity			
Accumulated Surplus	4,713,362	6,129,101	6,129,101
Reserves	4,906,627	3,734,769	3,734,769
Revaluation Surplus	187,966	186,303	186,303
	9,807,954	10,050,173	10,050,173
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	720,134	904,455	904,455
Infrastructure	214,769	358,969	358,969
	934,903	1,263,424	1,263,424

Statement of Net Current Assets
Period Ending 30 November 2014

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 30 November 2014	1st July 2014 Opening \$	2014/2015 Actual \$	2014/2015 Forecast \$
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Composition of Estimated Net Current Asset Position

CURRENT ASSETS

Cash - Unrestricted	2,110,063	1,565,753	2,564,420
Cash - Restricted	4,081,777	4,906,627	3,734,769
Trade & Other Receivables	411,779	877,307	520,000
Prepayments	560	560	-
Inventories	1,822	1,822	3,000
	6,606,002	7,352,069	6,822,189

LESS: CURRENT LIABILITIES

Trade & Other Payables	388,594	169,226	223,203
Short Term Provisions	119,862	99,878	78,383
	508,456	269,104	301,586

NET CURRENT ASSETS

6,097,546 7,082,965 6,520,603

ADJUSTMENTS

Less			
Cash - Reserves - Restricted	(4,081,777)	(4,906,627)	(3,734,769)
	(4,081,777)	(4,906,627)	(3,734,769)

NET CURRENT ASSET POSITION

2,015,769 2,176,338 2,785,834

Fees & Charges Summary
Period Ending 30 November 2014

Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	Sep	Oct	Nov	YTD Actual	YTD Budget
CITY OF BUNBURY - DISPOSALS							
<u>Tonnage</u>							
Co-mingled Waste	726	676	806	1241	707	4156	
Rubble/Special Burial	10	4	3	1	9	27	
Clean Fill	55	0	0	0	0	55	
No Charge	59	0	0	2	17	78	
Total Tonnage	850	680	809	1244	732	4316	
Total \$ before Rebate	34,761	32,785	39,603	61,467	34,573	203,190	197,010
<i>\$ per tonne co-mingled</i>	41.56	48.55	49.90	50.28	48.29		
<i>\$ per tonne average</i>	40.89	48.23	48.92	49.40	47.20	47.08	
SHIRE OF HARVEY - DISPOSALS							
<u>Tonnage</u>							
Co-mingled Waste	702	620	627	676	566	3190	
Rubble	40	73	0	21	17	152	
Clean Fill	51	14	0	85	12	162	
No Charge	0	0	0	1	1	2	
Total Tonnage	792	707	627	784	597	3507	
Total \$ before Rebate	33,378	29,897	30,303	34,110	27,959	155,646	163,225
<i>\$ per tonne co-mingled</i>	40.02	42.71	49.34	44.19	47.07		
<i>\$ per tonne average</i>	42.13	42.31	48.34	43.52	46.83	44.38	
SHIRE OF HARVEY - TIP PASSES							
Total Tonnage	213	387	299	286	329	1514	
Total \$	11,719	21,177	16,416	15,617	18,398	83,327	72,900
<i>\$ per tonne</i>	55.02	54.68	54.99	54.57	56.01	55.06	
GENERAL PUBLIC TONNAGE							
Total Tonnage	3201	4492	5974	7593	3847	25109	
Total \$	113,132	192,810	204,583	258,362	151,867	920,754	898,660
<i>\$ per tonne</i>	35.34	42.92	34.24	34.03	39.47	36.67	
BANKSIA ROAD							
Organic Waste Total Tonnage	1277	1249	1822	1510	1485	7343	
Total \$ before Rebate	22,498	23,173	44,011	29,624	30,265	149,571	163,060
<i>\$ per tonne co-mingled</i>	17.62	18.56	24.15	19.61	20.39	20.37	
COB Support Staff	14,681	13,649	14,337	-	37,432	80,099	59,665
Hookbin Hire	280	240	320	240	280	1,360	1,260
Waste Minimisation Income	16,615	7,775	6,752	7,885	(4,941)	34,085	40,985
Scrap Metal/Recycling	31,759	4,538	5,431	4,060	6,477	52,265	69,975
TOTAL FEES AND CHARGES	278,823	326,044	361,757	411,364	302,311	1,680,297	1,666,740

Aged Debtors Report
Period Ending 30 November 2014

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
52	TOTALS	826,192	401,925	-	281,493	142,773
	<i>Percentages</i>	82.72%	48.65%	0.00%	34.07%	17.28%