

Statement of Comprehensive Income
Period Ended September 2014

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ended September 2014	Year to Date			Annual	Forecast
	Actual	Budget	%	Budget	Original
	\$	\$		\$	\$
Operating Revenue					
Contributions					
Waste Education Contributions	25,000	25,000	0	100,000	100,000
	25,000	25,000	0	100,000	100,000
Fees and Charges					
Casual Tipping Fees	510,525	539,412	(5)	2,157,646	2,157,646
Sale Of Scrap Metal	30,354	30,400	(0)	130,000	130,000
Disposal - City Of Bunbury	107,150	118,253	(9)	473,010	473,010
Disposal - Shire Of Harvey	93,578	97,973	(4)	391,893	391,893
Shire Of Harvey Tip Passes	49,312	43,758	13	175,032	175,032
Recycle Shop Income	8,818	6,125	44	24,500	24,500
Mulch Sales	2,109	2,500	(16)	10,000	10,000
Cardboard/Plastic Recycling	447	875	(49)	3,500	3,500
Banksia Road Organics Tipping Fees	56,992	54,000	6	241,500	241,500
Banksia Road Sale Of Compost	32,690	33,200	(2)	150,000	150,000
Income Cob Support Staff	42,667	41,812	2	143,249	143,249
Supply/Collection Of Hookbin Income	840	756	11	3,024	3,024
Waste Minimisation Income	31,142	24,600	27	98,400	98,400
	966,624	993,664	(3)	4,001,754	4,001,754
Interest Earnings					
Cash	17,727	12,720	39	61,322	61,322
Reserves	36,988	38,583	(4)	154,333	154,333
	54,715	51,304	7	215,655	215,655
Other Revenue					
Fuel Tax Credits	13,322	10,000	33	40,000	40,000
Insurance Reimbursements	0	0	0	0	0
Misc Refunds & Reimbursements	9,684	2,256	329	5,000	5,000
Contributions To E-Waste Disposal	0	0	0	0	0
Landfill Levy Income	135,755	153,750	(12)	615,000	615,000
	158,761	166,006	(4)	660,000	660,000
Total Operating Revenue	1,205,100	1,235,973	(2)	4,977,409	4,977,409
Operating Expenditure					
Employee Costs					
Administration (Fringe Benefits Tax)	0	0	0	(1,000)	(1,000)
Waste Education Operations	(30,942)	(30,646)	(1)	(132,118)	(132,118)
Gatehouse	(35,844)	(38,792)	8	(155,248)	(155,248)
Site Cleanup (Litter & Weed Control)	(5,930)	(6,492)	9	(28,090)	(28,090)
Waste Transfer Station	(65,638)	(69,310)	5	(299,913)	(299,913)
Earthworks Operations	(41,854)	(44,246)	5	(191,458)	(191,458)
Recycling Operations	(6,261)	(6,799)	8	(29,420)	(29,420)
Organics Expenditure	(72,101)	(72,484)	1	(251,650)	(251,650)
	(258,570)	(268,768)	4	(1,088,896)	(1,088,896)

Statement of Comprehensive Income
Period Ended September 2014

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ended September 2014	Year to Date			Annual	Forecast
	Actual	Budget	%	Original	
	\$	\$		\$	\$
Operating Expenditure (Continued)					
Materials and Contracts					
Members Of Council	0	(300)	0	(2,100)	(2,100)
CoB Accounting/Professional Fees	(40,727)	(40,727)	(0)	(162,907)	(162,907)
General Administration Other	(20,073)	(18,551)	(8)	(37,842)	(37,842)
Waste Education Operations	(1,334)	(3,513)	62	(14,050)	(14,050)
Technical Services	0	0	0	(30,000)	(30,000)
Site Cleanup (Litter & Weed Control)	(2,967)	(2,280)	(30)	(9,120)	(9,120)
Organics Expenditure	(44,681)	(44,563)	(0)	(173,941)	(173,941)
Recycling Operations (Cardboard and Other)	(9,271)	(15,620)	41	(72,929)	(72,929)
Waste Transfer Station	(15,361)	(16,356)	6	(87,835)	(87,835)
Earthworks Operations	(49,584)	(50,331)	1	(270,069)	(270,069)
Monitoring Bores	(10,226)	(10,230)	0	(32,000)	(32,000)
Site Rehabilitation	(61,286)	(61,300)	0	(1,089,969)	(1,089,969)
Greenwaste Recycling Operations	0	(7,280)	0	(15,470)	(15,470)
Electronic Waste Recycling	(1,772)	(2,375)	25	(9,500)	(9,500)
Other (Site Survey, General Maint'ce etc.)	(13,038)	(13,062)	0	(40,522)	(40,522)
	(270,320)	(286,487)	6	(2,048,254)	(2,048,254)
Utility Charges	(5,665)	(5,750)	1	(9,500)	(9,500)
Insurance					
Municipal Property Scheme	(2,648)	(2,648)	0	(2,648)	(2,648)
Councillors and Officers Liability	(1,239)	(1,239)	0	(1,239)	(1,239)
Statutory & Business Prac. Protection	(2,066)	(2,066)	0	(2,066)	(2,066)
Public Liability	(4,873)	(4,873)	0	(4,260)	(4,260)
Vehicle & Plant	(20,168)	(26,890)	25	(28,303)	(28,303)
Other (Fidelity Guarantee, Marine Transit)	(586)	(586)	0	(586)	(586)
	(31,581)	(38,302)	18	(39,102)	(39,102)
Depreciation					
Buildings	(4,588)	(4,588)	(0)	(18,351)	(18,351)
Vehicles, Plant and Equipment	(108,790)	(108,790)	0	(435,158)	(435,158)
Furniture and Equipment	(2,807)	(2,807)	0	(11,224)	(11,224)
Infrastructure	(11,013)	(11,013)	0	(44,051)	(44,051)
	(127,198)	(127,198)	0	(508,783)	(508,783)
Other Expenditure					
Landfill Levy	(124,895)	(141,450)	12	(565,800)	(565,800)
Landfill Licence	(5,141)	(4,872)	(6)	(9,744)	(9,744)
City Of Bunbury Tonnage Rebate	(23,539)	(27,150)	13	(108,600)	(108,600)
Harvey Shire Council Tonnage Rebate	(20,636)	(21,381)	3	(85,525)	(85,525)
Other	(6,824)	(9,092)	25	(19,942)	(19,942)
	(181,035)	(203,945)	11	(789,611)	(789,611)
Total Operating Expenditure	(874,368)	(930,450)	(6)	(4,484,146)	(4,484,146)
OPERATING SURPLUS or (DEFICIT)	330,732	305,523	8	493,263	493,263
Non Operating Income					
Grants and Contributions for The Development of Assets					
State/Commonw'lth Grant Funding - Organics	0	0	0	470,000	470,000
Sale or Disposal of Assets					
Loss on Sale of Vehicles	0	0	0	(48,889)	(48,889)
Total Non Operating Income	0	0	0	421,111	421,111
Other Comprehensive Income	0	0	0	0	0
TOTAL COMPREHENSIVE INCOME	330,732	305,523	8	914,374	914,374

Statement of Financial Activity by Nature and Type
Period Ending September 2014

Bunbury-Harvey Regional Council Statement of Financial Activity by Nature and Type Period Ending September 2014	Year To Date			Annual	Budget
	Actual	Budget	%	Original	Forecast
	\$	\$		\$	\$
<u>Operating</u>					
Revenues by Nature and Type					
Contributions	25,000	25,000	0	100,000	100,000
Fees and Charges	966,624	993,664	(3)	4,001,754	4,001,754
Interest Earnings	54,715	51,304	7	215,655	215,655
Other Revenue	158,761	166,006	(4)	660,000	660,000
	1,205,100	1,235,973	(2)	4,977,409	4,977,409
Expenses by Nature and Type					
Employee Costs	(258,570)	(268,768)	4	(1,088,896)	(1,088,896)
Materials and Contracts	(270,320)	(286,487)	6	(2,048,254)	(2,048,254)
Utility Charges	(5,665)	(5,750)	1	(9,500)	(9,500)
Other Expenditure	(181,035)	(203,945)	11	(789,611)	(789,611)
Insurance	(31,581)	(38,302)	18	(39,102)	(39,102)
Depreciation	(127,198)	(127,198)	0	(508,783)	(508,783)
	(874,368)	(930,450)	6	(4,484,146)	(4,484,146)
Net Operating Result	330,732	305,523	8	493,263	493,263
Capital Income					
Capital Grants, Subsidies and Contributions	0	0	0	470,000	470,000
	0	0	0	470,000	470,000
Capital Expenditure					
Vehicles, Plant and Equipment	0	0	0	(455,000)	(455,000)
Furniture and Equipment	0	0	0	(1,400)	(1,400)
Infrastructure	(12,150)	(12,150)	0	(25,000)	(25,000)
	(12,150)	(12,150)	0	(481,400)	(481,400)
Banksia Road Site	0	0	0	(632,687)	(632,687)
	(12,150)	(12,150)	0	(1,114,087)	(1,114,087)
<u>Adjustments for Non-Cash Expenditure / (Revenue)</u>					
Depreciation on Assets	127,198	127,198	0	508,783	508,783
	127,198	127,198	0	508,783	508,783
<u>Financial Transfers</u>					
Revenue					
Proceeds from Sale of Assets	0	0	0	110,000	110,000
Transfers from Reserves	0	0	0	1,603,169	1,603,169
Movement in employee benefit provisions	505	505	0	30,854	30,854
	505	505	0	1,744,023	1,744,023
Expenditure					
Transfers to Reserves	(37,563)	(37,563)	0	(1,252,734)	(1,252,734)
	(37,563)	(37,563)	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 Assets Year to Date	2,424,489	2,320,100		2,785,834	2,785,834
Control = 0	1	0		0	0

Capital Works Expenditure Summary

Period Ending September 2014

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending September 2014	Year to Date		Annual Budget	Forecast
	Actual	Budget	Original	(b)
	\$	\$	\$	\$
Capital Works In Progress				
Gatehouse / Site Operations				
Desktop Computer	0	0	1,400	1,400
Frontend Loader	0	0	340,000	340,000
Implement Loader	0	0	115,000	115,000
Upgrade Landfill Access Road	12,150	12,150	25,000	25,000
	12,150	12,150	481,400	481,400
Recycling Operations-Organics				
Screening Plant	0	0	19,487	19,487
Compost Aerator Units - 5 Sets	0	0	180,000	180,000
Diesel 10Kva Generator	0	0	9,000	9,000
8" Sea Container	0	0	3,200	3,200
100,000L Water Tank And Pump	0	0	8,000	8,000
Loader	0	0	250,000	250,000
Concrete Bunker For Finished Compost	0	0	155,000	155,000
Litter Fence Around Leachate Pond	0	0	8,000	8,000
	0	0	632,687	632,687
Total Capital Expenditure	12,150	12,150	1,114,087	1,114,087

Balance Sheet

Period Ending September 2014

Bunbury-Harvey Regional Council Balance Sheet Period Ending September 2014	Year to Date Actual \$	Annual Budget Original \$	Forecast \$
Current Assets			
Cash And Cash Equivalents	6,249,734	6,299,189	6,299,189
Trade And Other Receivables	691,880	520,000	520,000
Prepayments	560	0	0
Inventories	1,822	3,000	3,000
	6,943,996	6,822,189	6,822,189
Non Current Assets			
Property, Plant And Equipment	2,184,175	2,627,488	2,627,488
Infrastructure	653,959	948,627	948,627
	2,838,134	3,576,115	3,576,115
Current Liabilities			
Trade And Other Payables	295,048	223,203	223,203
Provisions	105,118	78,383	78,383
	400,166	301,586	301,586
Non Current Liabilities			
Long Service Leave Provision	16,198	46,545	46,545
	16,198	46,545	46,545
Equity			
Accumulated Surplus	5,058,459	6,129,101	6,129,101
Reserves	4,119,341	3,734,769	3,734,769
Revaluation Surplus	187,966	186,303	186,303
	9,365,766	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 And 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 September 2014

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending September 2014	01-July-2014 Opening \$	Actual \$	Forecast \$
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Composition of Estimated Net Current Asset Position

CURRENT ASSETS

Cash - Unrestricted	2,110,064	2,130,394	2,130,394
Cash - Restricted	4,081,777	4,119,341	4,119,341
Trade and Other Receivables	411,778	691,880	691,880
Prepayments	560	560	560
Inventories	1,822	1,822	1,822
	6,606,001	6,943,997	6,943,997

LESS: CURRENT LIABILITIES

Trade and Other Payables	388,594	295,048	295,048
Short Term Provisions	119,861	105,118	105,118
	508,455	400,166	400,166

NET CURRENT ASSETS

	6,097,546	6,543,830	6,543,830
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ADJUSTMENTS**Less**

Less: Cash - Reserves - Restricted	(4,081,777)	(4,119,341)	(4,119,341)
	(4,081,777)	(4,119,341)	(4,119,341)

NET CURRENT ASSET POSITION

	2,015,769	2,424,489	2,424,489
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BUNBURY - HARVEY REGIONAL COUNCIL
Fees and Charges Summary
Period Ended September 2014

	Jul	Aug	Sept	Actual YTD Totals	Budget YTD Totals
City of Bunbury Disposals					
Tonnage:					
Co-mingled waste	726	646	806	2,178	
Rubble/Special Burial	10	4	3	17	
Clean Fill	55				
No Charge	59			59	
Total Tonnage	850	650	809	2,310	
(Gross \$ before Rebate)	\$ 34,761	\$ 34,604	\$ 37,785	\$ 107,150	118,253
\$ per tonne co-mingled	\$ 42.70	\$ 44.62	\$ 50.11		
\$ per tonne average	\$ 40.89	\$ 53.24	\$ 46.68	\$ 46.40	
Shire of Harvey Tip Passes					
Tonnage	213	387	299	899	
\$	\$ 11,719	\$ 21,177	\$ 16,416	\$ 49,312	\$ 43,758
\$ per tonne	\$ 55.02	\$ 54.68	\$ 54.99	\$ 54.86	
Shire of Harvey Disposals					
Tonnage:					
Co-mingled waste	573	620	627	1,819	
Rubble	34	73		107	
No Charge		14			
Total Tonnage	607	707	627	1,940	
(Gross \$ before Rebate)	\$ 33,378	\$ 29,897	\$ 30,303	\$ 93,578	\$ 97,973
\$ / tonne co-mingled waste			\$ 45.83		
\$ per tonne average	\$ 55.03	\$ 42.31	\$ 48.34	\$ 48.23	
General Public Tonnage					
Tonnage	3,387	4,522	5,974	13,884	
\$	\$ 113,132	\$ 192,810	\$ 204,583	\$ 510,525	\$ 539,412
\$ per tonne	\$ 33.40	\$ 42.64	\$ 34.24	\$ 36.77	
Banksia Road					
Organic Waste Total Tonnage	1,162	1,249	1,822	4,233	
(Gross \$ before Rebate)	\$ 22,498	\$ 23,173	\$ 44,011	\$ 89,682	\$ 87,200
\$ / tonne co-mingled waste	\$ 19.37	\$ 18.56	\$ 24.15		
CoB Support Staff	\$ 14,681	\$ 13,649	\$ 14,337	\$ 42,667	\$ 41,812
Hookbin Hire	\$ 280	\$ 240	\$ 320	\$ 840	\$ 756
Waste Minisation Income	\$ 16,615	\$ 7,775	\$ 6,752	\$ 31,142	\$ 24,600
Scrap Metal/Recycling	\$ 31,760	\$ 4,538	\$ 5,430	\$ 41,728	\$ 39,900
Total Fees and Charges	\$ 278,824	\$ 327,863	\$ 359,937	\$ 966,624	\$ 993,664

**BUNBURY - HARVEY REGIONAL COUNCIL
 AGED DEBTORS REPORT
 Period Ended September 2014**

No. of Clients		Balance	Current	30+	60+	90+
50		\$	\$	\$	\$	\$
	TOTALS	658,393	407,175	228,697	22,521	-
	Percentages	100.0%	61.8%	34.7%	3.4%	0.0%