

Statement of Comprehensive Income
Period Ending 31 May 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 May 2015	Year to Date		%	Annual Budget		
	Actual	Budget		Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING INCOME						
Contributions						
Waste Education Contributions	100,667	101,630	(1)	100,000	110,000	110,000
	100,667	101,630	(1)	100,000	110,000	110,000
Fees and Charges						
Casual Tipping Fees	1,612,535	1,802,955	(11)	2,157,646	1,967,646	1,814,624
Sale of Scrap Metal	74,068	119,119	(38) •	130,000	130,000	100,000
Disposal - City of Bunbury	449,442	433,422	4	473,010	473,010	482,060
Disposal - Shire of Harvey	351,042	359,095	(2)	391,893	391,893	385,178
Shire of Harvey Tip Passes	165,390	164,967	0	175,032	180,032	183,560
Recycle Shop Income	32,538	32,439	0	24,500	35,400	35,400
Mulch Sales	5,922	9,163	(35)	10,000	10,000	6,698
Cardboard/Plastic Recycling	2,547	3,212	(21)	3,500	3,500	1,524
Banksia Road Organics Tipping Fees	264,970	252,351	5	241,500	275,400	275,400
Banksia Road Sale of Compost	38,286	137,445	(72) •	150,000	150,000	50,000
Income COB Support Staff	176,058	173,415	2	143,249	189,249	189,249
Supply/Collection of Hookbin Income	3,000	2,772	8	3,024	3,024	3,024
Waste Minimisation Income	73,077	73,854	(1)	98,400	80,600	80,600
	3,248,875	3,564,209	(9)	4,001,754	3,889,754	3,607,317
Interest Earnings						
Cash at Bank	45,695	54,169	(16)	61,322	61,322	47,702
Plant & Equipment Reserve	18,000	26,169	(31)	16,505	28,555	20,159
Site Rehab Post Closure Reserve	121,737	139,161	(13)	107,410	151,870	103,909
Waste Minimisation Reserve	13,127	18,458	(29)	20,146	20,146	12,006
Banksia Road Construction Reserve	10,986	9,416	17	10,272	10,272	17,228
	209,545	247,373	(15) •	215,655	272,165	201,004
Other Revenue						
Fuel Tax Credits	59,544	48,477	23	40,000	52,900	62,911
Insurance Reimbursements	3,683	3,683	(0)	-	5,800	5,800
Payroll Contributions	7,536	-	100	-	-	7,536
Misc Refunds & Reimbursements	15,367	15,337	0	5,000	18,400	18,400
Landfill Levy Income	407,355	517,715	(21) •	615,000	565,000	472,606
Bad Debts Recovered	8,497	8,500	0	-	8,500	8,500
	501,982	593,712	(15) •	660,000	650,600	575,753
TOTAL OPERATING REVENUE	4,061,069	4,506,924	(10)	4,977,409	4,922,519	4,494,074
OPERATING EXPENDITURE						
Employee Costs						
Administration (Fringe Benefits Tax)	(1,460)	(1,000)	46	(1,000)	(1,000)	(1,460)
Waste Education Operations	(114,099)	(117,099)	3	(132,118)	(132,118)	(136,688)
Gatehouse	(147,503)	(137,249)	(7)	(155,253)	(155,253)	(169,742)
Site Cleanup (Litter & Weed Control)	(26,650)	(24,861)	(7)	(28,090)	(28,090)	(28,330)
Waste Transfer Station	(284,489)	(265,390)	(7)	(299,913)	(299,913)	(331,435)
Earthworks Operations	(181,616)	(169,423)	(7)	(191,458)	(191,458)	(190,748)
Recycling Operations	(27,912)	(26,038)	(7)	(29,420)	(29,420)	(29,420)
Organics Expenditure	(283,564)	(268,502)	(6)	(251,647)	(301,647)	(322,408)
	(1,067,294)	(1,009,562)	(6)	(1,088,899)	(1,138,899)	(1,210,231)

Statement of Comprehensive Income
Period Ending 31 May 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 May 2015	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING EXPENDITURE (continued)						
Materials and Contracts						
Members of Council	(2,015)	(1,925)	(5)	(2,100)	(2,100)	(2,100)
COB Accounting/Professional Fees	(136,083)	(136,483)	0	(162,907)	(150,120)	(150,120)
General Administration Other	(52,470)	(44,913)	(17)	(37,842)	(46,910)	(46,910)
Waste Education Operations	(4,519)	(12,881)	65	(14,050)	(14,050)	(14,050)
Technical Services	(59,576)	(63,162)	6	(30,000)	(68,928)	(68,928)
Site Cleanup (Litter & Weed Control)	(7,873)	(8,360)	6	(9,120)	(9,120)	(9,120)
Organics Expenditure	(146,902)	(155,098)	5	(169,069)	(169,069)	(169,069)
Recycling Operations (Cardboard & Other)	(30,141)	(45,229)	33	(63,427)	(50,427)	(50,427)
Waste Transfer Station	(106,992)	(94,501)	(13)	(87,835)	(103,135)	(103,135)
Earthworks Operations	(227,900)	(224,015)	(2)	(270,069)	(244,469)	(244,469)
Monitoring Bores	(41,916)	(29,326)	(43)	(32,000)	(32,000)	(32,000)
Site Rehabilitation	(220,758)	(213,337)	(3)	(1,089,969)	(239,969)	(239,969)
Greenwaste Recycling Operations	-	(14,179)	100	(15,470)	(15,470)	(15,470)
Electronic Waste Recycling	(13,424)	(8,701)	(54)	(9,500)	(9,500)	(9,500)
Other (Site Survey, General Mntce, etc)	(37,831)	(41,495)	9	(45,150)	(45,150)	(45,150)
	(1,088,401)	(1,093,605)	0	(2,038,508)	(1,200,417)	(1,200,417)
Utility Charges	(8,040)	(8,701)	8	(9,500)	(9,500)	(9,500)
Insurance	(46,609)	(46,609)	0	(39,101)	(46,609)	(46,609)
Depreciation						
Buildings	(11,850)	(16,819)	30	(18,351)	(18,351)	(14,149)
Vehicles, Plant & Equipment	(377,471)	(328,653)	(15)	(435,157)	(359,024)	(447,880)
Furniture & Equipment	(8,672)	(10,285)	16	(11,224)	(11,224)	(10,535)
Infrastructure	(34,003)	(19,745)	(72)	(44,051)	(21,551)	(40,389)
	(431,996)	(375,502)	(15) •	(508,783)	(410,150)	(512,954)
Other Expenditure						
Landfill Levy	(375,850)	(476,289)	21 •	(565,800)	(519,800)	(519,800)
Landfill Licence	(5,141)	(5,141)	(0)	(9,744)	(9,744)	(9,744)
City of Bunbury Tonnage Rebate	(99,975)	(99,506)	(0)	(108,600)	(108,600)	(108,600)
Shire of Harvey Tonnage Rebate	(78,261)	(78,364)	0	(85,525)	(85,525)	(85,525)
Other	(27,351)	(27,514)	1	(29,686)	(29,686)	(29,686)
	(586,577)	(686,814)	15 •	(799,355)	(753,355)	(753,355)
TOTAL OPERATING EXPENDITURE	(3,228,916)	(3,220,793)	(0)	(4,484,146)	(3,558,930)	(3,733,066)
OPERATING SURPLUS or (DEFICIT)	832,153	1,286,131	(35)	493,263	1,363,589	761,008
Non Operating Income						
Grants and Contributions for the Development of Assets						
Grant Funding - Organics	-	-	0	470,000	52,800	52,800
Sale or Disposal of Assets						
Loss on Sale of Vehicles	(36,311)	(36,311)	(0)	(48,889)	(36,311)	(36,311)
Total Non Operating Income	(36,311)	(36,311)	(0)	421,111	16,489	16,489
Other Comprehensive Income	-	-	0	-	-	-
TOTAL COMPREHENSIVE INCOME	795,842	1,249,820	(36)	914,374	1,380,078	777,497

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

Bunbury-Harvey Regional Council Banksia Road Operations Period Ending 31 May 2015	Year to Date			Annual Budget		
	Actual \$	Budget \$	%	Original \$	Revised \$	Forecast \$
Banksia Road Operations (Included in the Statement of Comprehensive Income)						
OPERATING INCOME						
Fees and Charges						
Banksia Road Organics Tipping Fees	264,970	252,351	5	241,500	275,400	275,400
Banksia Road Sale of Compost	38,286	137,445	(72)	150,000	150,000	50,000
Income COB Support Staff	176,058	173,415	2	143,249	189,249	189,249
Supply/Collection of Hookbin Income	3,000	2,772	8	3,024	3,024	3,024
TOTAL OPERATING REVENUE	482,314	565,983	(15)	537,773	617,673	517,673
OPERATING EXPENDITURE						
Employee Costs						
BHRC Staff	(157,816)	(132,040)	(20)	(149,211)	(149,211)	(169,972)
CoB Support Staff	(125,747)	(136,462)	8	(102,436)	(152,436)	(152,436)
	(283,564)	(268,502)	(6)	(251,647)	(301,647)	(322,408)
Materials and Contracts						
Organics Expenditure	(146,902)	(155,098)	5	(169,069)	(169,069)	(169,069)
Depreciation						
Vehicles, Plant & Equipment	(112,568)	(113,757)	1	(200,634)	(124,501)	(126,688)
Furniture & Equipment	(4,244)	(4,433)	4	(4,842)	(4,842)	(5,217)
Infrastructure	(12,699)	(12,188)	(4)	(14,399)	(13,298)	(15,025)
	(129,511)	(130,378)	1	(219,875)	(142,641)	(146,929)
TOTAL OPERATING EXPENDITURE	(559,977)	(553,978)	(1)	(640,591)	(613,357)	(638,406)
OPERATING SURPLUS or (DEFICIT)	(77,663)	12,005	747	(102,818)	4,316	(120,733)

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

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 31 May 2015	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING						
Revenues by Nature and Type						
Contributions	100,667	101,630	(1)	100,000	110,000	110,000
Fees and Charges	3,248,875	3,564,209	(9)	4,001,754	3,889,754	3,607,317
Interest Earnings	209,545	247,373	(15) •	215,655	272,165	201,004
Other Revenue	501,982	593,712	(15) •	660,000	650,600	575,753
	4,061,069	4,506,924	(10)	4,977,409	4,922,519	4,494,074
Expenses by Nature and Type						
Employee Costs	(1,067,294)	(1,009,562)	(6)	(1,088,899)	(1,138,899)	(1,210,231)
Materials and Contracts	(1,088,401)	(1,093,605)	0	(2,038,508)	(1,200,417)	(1,200,417)
Utility Charges	(8,040)	(8,701)	8	(9,500)	(9,500)	(9,500)
Other Expenditure	(586,577)	(686,814)	15 •	(799,355)	(753,355)	(753,355)
Insurance	(46,609)	(46,609)	0	(39,101)	(46,609)	(46,609)
Depreciation	(431,996)	(375,502)	(15) •	(508,783)	(410,150)	(512,954)
	(3,228,916)	(3,220,793)	(0)	(4,484,146)	(3,558,930)	(3,733,066)
NET OPERATING RESULT	832,153	1,286,131	(35)	493,263	1,363,589	761,008
Capital Income						
Capital Grants, Subsidies/Contributions	-	-	0	470,000	52,800	52,800
Capital Expenditure						
Vehicles, Plant & Equipment	(393,900)	(393,675)	(0)	(455,000)	(423,675)	(423,675)
Furniture & Equipment	(755)	(755)	0	(1,400)	(755)	(755)
Infrastructure	(29,250)	(27,150)	(8)	(25,000)	(27,150)	(29,250)
Banksia Road Site	(9,500)	(9,500)	0	(632,687)	(60,187)	(60,187)
	(433,404)	(431,080)	(1)	(1,114,087)	(511,767)	(513,867)
Adjustments for Non-Cash Expenditure / (Revenue)						
Depreciation on Assets	431,996	375,502	(15) •	508,783	410,150	512,954
	431,996	375,502	(15)	508,783	410,150	512,954
Financial Transfers						
Revenue						
Proceeds from Sale of Assets	80,500	80,000	1	110,000	80,000	80,500
Transfers from Reserves	500,000	500,000	0	1,603,169	503,169	819,969
Movement in employee provisions	267	267	0	30,854	30,854	348
	580,767	580,267	0	1,744,023	614,023	900,817
Expenditure						
Transfers to Reserves	(1,166,899)	(1,196,252)	(2)	(1,252,734)	(1,309,244)	(1,240,570)
	(1,166,899)	(1,196,252)	(2)	(1,252,734)	(1,309,244)	(1,240,570)
Add: Net Current Assets July 1 B/fwd	2,015,769	1,936,587		1,936,587	2,015,769	2,015,769
Less: Net Current Asset Year to Date	2,260,382	2,551,155		2,785,834	2,635,319	2,488,911
Control = 0	-	-		-	-	-

Capital Works Expenditure Summary
Period Ending 31 May 2015

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 31 May 2015	Year to Date		%	Annual Budget		
	Actual \$	Budget \$		Original \$	Revised \$	Forecast \$

CAPITAL WORKS IN PROGRESS

Gatehouse / Site Operations

Desktop Computer	755	755	(0)	1,400	755	755
Implement Loader	83,100	82,875	0	115,000	82,875	82,875
Frontend Loader	310,800	310,800	0	340,000	310,800	310,800
Semi-Automatic Bin Tarps	-	-	0	-	30,000	30,000
Upgrade Landfill Access Road	29,250	27,150	8	25,000	27,150	29,250
	423,904	421,580	1	481,400	451,580	453,680

Recycling Operations - Organics

Screening Plant	9,500	9,500	0	26,687	19,487	19,487
Compost Aerator Units - 5 Sets	-	-	0	180,000	-	-
Diesel 10Kva Generator	-	-	0	9,000	9,000	9,000
8" Sea Container	-	-	0	3,200	3,200	3,200
100,000L Water Tank & Pump	-	-	0	800	8,000	8,000
1 x One Cubic Meter Kibble					1,500	1,500
Modification to JCB Loader Bucket to Increase Capacity					1,200	1,200
Weighing System with Printer for JCB Loader					8,500	8,500
Odour Granule Broadcaster					1,300	1,300
Loader	-	-	0	250,000	-	-
Concrete Bunker for Finished Compost	-	-	0	155,000	-	-
Litter Fence around Leachate Pond	-	-	0	8,000	8,000	8,000
	9,500	9,500	0	632,687	60,187	60,187

TOTAL CAPITAL EXPENDITURE

433,404	431,080	1	1,114,087	511,767	513,867
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Balance Sheet
Period Ending 31 May 2015

Bunbury-Harvey Regional Council	Year to Date	Original	Revised	Forecast
Balance Sheet	Actual	Budget	Budget	
Period Ending 31 May 2015	\$	\$	\$	\$
Current Assets				
Cash & Cash Equivalents	6,950,239	6,299,189	7,305,184	7,018,050
Trade & Other Receivables	297,840	520,000	520,000	302,732
Prepayments	-	-	-	-
Inventories	1,822	3,000	3,000	1,822
	7,249,901	6,822,189	7,828,184	7,322,604
Non Current Assets				
Property, Plant & Equipment	2,189,709	2,627,488	2,296,729	2,187,600
Infrastructure	648,069	948,627	818,277	649,683
	2,837,778	3,576,115	3,115,006	2,837,283
Current Liabilities				
Trade & Other Payables	109,921	223,203	223,203	180,056
Provisions	130,922	78,383	78,383	151,259
	240,843	301,586	301,586	331,315
Non Current Liabilities				
Long Service Leave Provision	15,959	46,545	46,545	16,040
	15,959	46,545	46,545	16,040
Net Assets	9,830,877	10,050,173	10,595,059	9,812,532
Equity				
Accumulated Surplus	4,894,235	6,129,101	5,517,477	5,122,188
Reserves	4,748,676	3,734,769	4,891,279	4,502,378
Revaluation Surplus	187,966	186,303	186,303	187,966
	9,830,877	10,050,173	10,595,059	9,812,532

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	684,623	904,455	543,455	775,112
Infrastructure	212,783	358,969	219,469	360,696
	897,406	1,263,424	762,924	1,135,808

Statement of Net Current Assets
Period Ending 31 May 2015

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 31 May 2015	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	2,201,563	2,518,404
Cash - Restricted	4,081,777	4,748,676	4,502,378
Trade & Other Receivables	411,779	297,840	300,000
Prepayments	560	-	-
Inventories	1,822	1,822	1,822
	6,606,002	7,249,901	7,322,604

LESS: CURRENT LIABILITIES

Trade & Other Payables	388,594	109,921	180,056
Short Term Provisions	119,862	130,922	151,259
	508,456	240,843	331,315

NET CURRENT ASSETS

6,097,546 7,009,058 6,991,289

ADJUSTMENTS

Less			
Cash - Reserves - Restricted	(4,081,777)	(4,748,676)	(4,502,378)
	(4,081,777)	(4,748,676)	(4,502,378)

NET CURRENT ASSET POSITION

2,015,769 2,260,382 2,488,911

**Fees & Charges Summary
Period Ending 31 May 2015**

Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	YTD Actual	YTD Budget
CITY OF BUNBURY - DISPOSALS													
<u>Tonnage</u>													
Co-mingled Waste	726	676	806	1241	707	752	698	756	798	1068	973	9200	
Rubble/Special Burial	10	4	3	1	9	3	11	27	31	26	7	133	
Clean Fill	55	0	0	0	0	0	0	0	9	0	16	80	
No Charge	59	0	0	2	17	0	429	0	0	0	0	506	
Total Tonnage	850	680	809	1244	732	755	1137	783	838	1094	996	9920	
Total \$ before Rebate	34,761	32,785	39,603	61,467	34,573	37,109	34,398	35,779	39,389	51,852	47,725	449,442	433,422
<i>\$ per tonne co-mingled</i>	41.56	48.55	49.90	50.28	48.29	49.81	30.42	46.23	47.61	48.25	61.38		
<i>\$ per tonne average</i>	40.89	48.23	48.92	49.40	47.20	49.17	30.26	45.69	46.98	47.40	47.90	45.31	
SHIRE OF HARVEY - DISPOSALS													
<u>Tonnage</u>													
Co-mingled Waste	702	620	627	676	566	687	612	662	714	688	624	7176	
Rubble	40	73	0	21	17	9	11	29	32	9	14	256	
Clean Fill	51	14	0	85	12	20	32	0	0	0	24	238	
No Charge	0	0	0	1	1	0	0	0	0	0	0	2	
Total Tonnage	792	707	627	784	597	717	655	691	746	697	662	7672	
Total \$ before Rebate	33,378	29,897	30,303	34,110	27,959	33,021	31,293	32,813	35,136	33,073	30,060	351,042	359,095
<i>\$ per tonne co-mingled</i>	40.02	42.71	49.34	44.19	47.07	26.93	46.62	47.22	68.03	48.90	46.18		
<i>\$ per tonne average</i>	42.13	42.31	48.34	43.52	46.83	46.09	47.80	47.52	47.13	47.48	45.42	45.75	
SHIRE OF HARVEY - TIP PASSES													
Total Tonnage	213	387	299	286	329	278	274	234	263	237	224	3023	
Total \$	11,719	21,177	16,416	15,617	18,398	15,351	15,164	11,511	14,689	12,925	12,423	165,390	164,967
<i>\$ per tonne</i>	55.02	54.68	54.99	54.57	56.01	55.14	55.36	49.26	55.85	54.54	55.58	54.71	
GENERAL PUBLIC TONNAGE													
Total Tonnage	3201	4492	5974	7593	3847	6287	6474	5502	5610	6195	5343	60520	
Total \$	113,132	192,810	204,583	258,362	151,878	144,857	124,139	120,014	134,165	68,246	100,348	1,612,534	1,802,955
<i>\$ per tonne</i>	35.34	42.92	34.24	34.03	39.47	23.04	19.17	21.81	23.92	11.02	18.78	26.64	
BANKSIA ROAD													
Organic Waste Total Tonnage	1277	1249	1822	1510	1485	1210	1078	981	1145	1382	1476	14616	
Total \$ before Rebate	22,498	23,173	44,011	29,624	30,265	24,423	21,625	22,475	21,686	30,967	32,509	303,257	389,796
<i>\$ per tonne co-mingled</i>	17.62	18.56	24.15	19.61	20.39	20.19	20.06	22.90	18.94	22.40	22.02	20.75	
COB Support Staff	14,681	13,649	14,337	-	37,432	17,358	282	28,394	15,349	29,490	5,085	176,057	173,415
Hookbin Hire	280	240	320	240	280	280	240	320	280	-	520	3,000	2,772
Waste Minimisation Income	16,615	7,775	6,752	7,885	(4,941)	7,050	6,389	6,168	6,463	6,448	6,474	73,078	73,854
Scrap Metal/Recycling	31,759	4,538	5,431	4,060	6,477	5,051	39,848	5,536	3,313	3,538	5,524	115,076	163,933
TOTAL FEES AND CHARGES	278,823	326,044	361,757	411,364	302,321	284,500	273,378	263,011	270,470	236,539	240,668	3,248,875	3,564,209

Aged Debtors Report
Period Ending 31 May 2015

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
46	TOTALS	278,487	224,348	51,434	1,082	1,623
	<i>Percentages</i>	<i>99.42%</i>	<i>80.56%</i>	<i>18.47%</i>	<i>0.39%</i>	<i>0.58%</i>