

Statement of Comprehensive Income
Period Ending 31 January 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 January 2015	Year to Date			Annual Budget	
	Actual \$	Budget \$	%	Original \$	Forecast \$
OPERATING INCOME					
Contributions					
Waste Education Contributions	63,333	58,310	9	100,000	100,000
	<u>63,333</u>	<u>58,310</u>	9	<u>100,000</u>	<u>100,000</u>
Fees and Charges					
Casual Tipping Fees	1,189,761	1,258,124	(5)	2,157,646	2,157,646
Sale of Scrap Metal	70,430	75,803	(7)	130,000	130,000
Disposal - City of Bunbury	274,696	275,814	(0)	473,010	473,010
Disposal - Shire of Harvey	219,961	228,515	(4)	391,893	391,893
Shire of Harvey Tip Passes	113,842	102,060	12	175,032	175,032
Recycle Shop Income	21,491	14,287	50	24,500	24,500
Mulch Sales	4,796	5,831	(18)	10,000	10,000
Cardboard/Plastic Recycling	447	2,044	(78)	3,500	3,500
Banksia Road Organics Tipping Fees	162,581	140,819	15	241,500	241,500
Banksia Road Sale of Compost	33,038	87,465	(62)	150,000	150,000
Income COB Support Staff	97,739	83,531	17	143,249	143,249
Supply/Collection of Hookbin Income	1,880	1,764	7	3,024	3,024
Waste Minimisation Income	47,524	57,379	(17)	98,400	98,400
	<u>2,238,187</u>	<u>2,333,436</u>	(4)	<u>4,001,754</u>	<u>4,001,754</u>
Interest Earnings					
Cash at Bank	45,018	35,756	26	61,322	61,322
Plant & Equipment Reserve	14,157	9,625	47	16,505	16,505
Site Rehab Post Closure Reserve	86,179	62,629	38	107,410	107,410
Waste Minimisation Reserve	11,846	11,746	1	20,146	20,146
Banksia Road Construction Reserve	5,476	5,992	(9)	10,272	10,272
	<u>162,676</u>	<u>125,748</u>	29	<u>215,655</u>	<u>215,655</u>
Other Revenue					
Fuel Tax Credits	31,864	23,324	37	40,000	40,000
Insurance Reimbursements	7,806	-	100	-	-
Misc Refunds & Reimbursements	11,032	2,919	278	5,000	5,000
Landfill Levy Income	322,585	358,610	(10)	615,000	615,000
Bad Debts Recovered	8,497	-	0	-	-
	<u>381,784</u>	<u>384,853</u>	(1)	<u>660,000</u>	<u>660,000</u>
TOTAL OPERATING REVENUE	2,845,980	2,902,347	(2)	4,977,409	4,977,409
OPERATING EXPENDITURE					
Employee Costs					
Administration (Fringe Benefits Tax)	-	-	0	(1,000)	(1,000)
Waste Education Operations	(85,328)	(76,407)	(12)	(132,118)	(132,118)
Gatehouse	(102,594)	(90,332)	(14)	(155,253)	(155,253)
Site Cleanup (Litter & Weed Control)	(15,835)	(16,241)	2	(28,090)	(28,090)
Waste Transfer Station	(176,568)	(173,378)	(2)	(299,913)	(299,913)
Earthworks Operations	(111,422)	(110,683)	(1)	(191,458)	(191,458)
Recycling Operations	(16,233)	(17,010)	5	(29,420)	(29,420)
Organics Expenditure	(178,687)	(145,479)	(23)	(251,647)	(251,647)
	<u>(686,667)</u>	<u>(629,530)</u>	(9)	<u>(1,088,899)</u>	<u>(1,088,899)</u>

Statement of Comprehensive Income
Period Ending 31 January 2015

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 January 2015	Year to Date			Annual Budget	
	Actual \$	Budget \$	%	Original \$	Forecast \$
OPERATING EXPENDITURE (continued)					
Materials and Contracts					
Members of Council	(2,790)	(1,225)	(128)	(2,100)	(2,100)
COB Accounting/Professional Fees	(95,029)	(94,990)	(0)	(162,907)	(162,907)
General Administration Other	(11,020)	(26,554)	58	(37,842)	(37,842)
Waste Education Operations	(2,961)	(8,197)	64	(14,050)	(14,050)
Technical Services	(37,480)	(39,999)	6	(30,000)	(30,000)
Site Cleanup (Litter & Weed Control)	4,186	(5,320)	179	(9,120)	(9,120)
Organics Expenditure	(125,770)	(97,426)	(29) •	(169,069)	(169,069)
Recycling Operations (Cardboard & Other)	(24,847)	(36,826)	33	(63,427)	(63,427)
Waste Transfer Station	(57,616)	(51,212)	(13)	(87,835)	(87,835)
Earthworks Operations	(130,768)	(157,479)	17 •	(270,069)	(270,069)
Monitoring Bores	(27,533)	(18,662)	(48)	(32,000)	(32,000)
Site Rehabilitation	(86,698)	(551,096)	84 •	(1,089,969)	(1,089,969)
Greenwaste Recycling Operations	-	(9,023)	100	(15,470)	(15,470)
Electronic Waste Recycling	(6,765)	(5,537)	(22)	(9,500)	(9,500)
Other (Site Survey, General Mntce, etc)	(22,199)	(26,915)	18	(45,150)	(45,150)
	(627,290)	(1,130,461)	45 •	(2,038,508)	(2,038,508)
Utility Charges	(6,886)	(5,537)	(24)	(9,500)	(9,500)
Insurance	(48,774)	(39,101)	(25)	(39,101)	(39,101)
Depreciation					
Buildings	(7,620)	(10,703)	29	(18,351)	(18,351)
Vehicles, Plant & Equipment	(222,517)	(251,815)	12	(435,157)	(435,157)
Furniture & Equipment	(5,605)	(6,545)	14	(11,224)	(11,224)
Infrastructure	(21,511)	(25,683)	16	(44,051)	(44,051)
	(257,254)	(294,746)	13	(508,783)	(508,783)
Other Expenditure					
Landfill Levy	(297,861)	(329,917)	10 •	(565,800)	(565,800)
Landfill Licence	(5,141)	(9,744)	47	(9,744)	(9,744)
City of Bunbury Tonnage Rebate	(60,815)	(63,322)	4	(108,600)	(108,600)
Shire of Harvey Tonnage Rebate	(48,787)	(49,868)	2	(85,525)	(85,525)
Other	(21,477)	(24,962)	14	(29,686)	(29,686)
	(434,082)	(477,813)	9 •	(799,355)	(799,355)
TOTAL OPERATING EXPENDITURE	(2,060,952)	(2,577,188)	20	(4,484,146)	(4,484,146)
OPERATING SURPLUS or (DEFICIT)	785,028	325,159	141	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	(36,311)	(35,618)	2	(48,889)	(48,889)
Total Non Operating Income	(36,311)	(35,618)	2	421,111	421,111
Other Comprehensive Income	-	-	0	-	-
TOTAL COMPREHENSIVE INCOME	748,717	289,541	159	914,374	914,374

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

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 31 January 2015	Year to Date		%	Annual Budget	
	Actual \$	Budget \$		Original \$	Forecast \$
OPERATING					
Revenues by Nature and Type					
Contributions	63,333	58,310	9	100,000	100,000
Fees and Charges	2,238,187	2,333,436	(4)	4,001,754	4,001,754
Interest Earnings	162,676	125,748	29 •	215,655	215,655
Other Revenue	381,784	384,853	(1)	660,000	660,000
	<u>2,845,980</u>	<u>2,902,347</u>	(2)	<u>4,977,409</u>	<u>4,977,409</u>
Expenses by Nature and Type					
Employee Costs	(686,667)	(629,530)	(9)	(1,088,899)	(1,088,899)
Materials and Contracts	(627,290)	(1,130,461)	45 •	(2,038,508)	(2,038,508)
Utility Charges	(6,886)	(5,537)	(24)	(9,500)	(9,500)
Other Expenditure	(434,082)	(477,813)	9 •	(799,355)	(799,355)
Insurance	(48,774)	(39,101)	(25)	(39,101)	(39,101)
Depreciation	(257,254)	(294,746)	13 •	(508,783)	(508,783)
	<u>(2,060,952)</u>	<u>(2,577,188)</u>	20	<u>(4,484,146)</u>	<u>(4,484,146)</u>
NET OPERATING RESULT	785,028	325,159	141	493,263	493,263
Capital Income					
Capital Grants, Subsidies/Contributions	-	-	0	470,000	470,000
Capital Expenditure					
Vehicles, Plant & Equipment	(310,800)	(340,000)	9	(455,000)	(455,000)
Furniture & Equipment	(755)	(1,400)	46	(1,400)	(1,400)
Infrastructure	(27,150)	(25,000)	(9)	(25,000)	(25,000)
Banksia Road Site	(9,500)	(9,500)	0	(632,687)	(632,687)
	<u>(348,205)</u>	<u>(375,900)</u>	7	<u>(1,114,087)</u>	<u>(1,114,087)</u>
Adjustments for Non-Cash Expenditure / (Revenue)					
Depreciation on Assets	257,254	294,746	13 •	508,783	508,783
	<u>257,254</u>	<u>294,746</u>	13	<u>508,783</u>	<u>508,783</u>
Financial Transfers					
Revenue					
Proceeds from Sale of Assets	80,500	80,000	1	110,000	110,000
Transfers from Reserves	500,000	500,000	0	1,603,169	1,603,169
Movement in employee provisions	(1,817)	(1,817)	0	30,854	30,854
	<u>578,683</u>	<u>578,183</u>	0	<u>1,744,023</u>	<u>1,744,023</u>
Expenditure					
Transfers to Reserves	(1,084,555)	(1,056,889)	3	(1,252,734)	(1,252,734)
	<u>(1,084,555)</u>	<u>(1,056,889)</u>	3	<u>(1,252,734)</u>	<u>(1,252,734)</u>
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	2,203,974	1,701,887		2,785,834	2,785,834
Control = 0	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>

Capital Works Expenditure Summary
Period Ending 31 January 2015

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 31 January 2015	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	310,800	340,000	(9)	340,000	340,000
Upgrade Landfill Access Road	27,150	25,000	9	25,000	25,000
	338,705	366,400	(8)	481,400	481,400

Recycling Operations - Organics

Screening Plant	9,500	9,500	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
	9,500	9,500	0	632,687	632,687

TOTAL CAPITAL EXPENDITURE

348,205	375,900	(7)	1,114,087	1,114,087
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Balance Sheet
Period Ending 31 January 2015

Bunbury-Harvey Regional Council	Year to Date	Original	Forecast
Balance Sheet	Actual	Budget	Budget
Period Ending 31 January 2015	\$	\$	\$
Current Assets			
Cash & Cash Equivalents	6,610,606	6,299,189	6,299,189
Trade & Other Receivables	459,180	520,000	520,000
Prepayments	560	-	-
Inventories	1,822	3,000	3,000
	7,072,169	6,822,189	6,822,189
Non Current Assets			
Property, Plant & Equipment	2,268,859	2,627,488	2,627,488
Infrastructure	658,461	948,627	948,627
	2,927,320	3,576,115	3,576,115
Current Liabilities			
Trade & Other Payables	92,535	223,203	223,203
Provisions	109,328	78,383	78,383
	201,863	301,586	301,586
Non Current Liabilities			
Long Service Leave Provision	13,875	46,545	46,545
	13,875	46,545	46,545
Net Assets	9,783,751	10,050,173	10,050,173
Equity			
Accumulated Surplus	4,929,453	6,129,101	6,129,101
Reserves	4,666,332	3,734,769	3,734,769
Revaluation Surplus	187,966	186,303	186,303
	9,783,751	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	912,370	904,455	904,455
Infrastructure	213,936	358,969	358,969
	1,126,306	1,263,424	1,263,424

Statement of Net Current Assets
Period Ending 31 January 2015

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 31 January 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	1,944,274	2,564,420
Cash - Restricted	4,081,777	4,666,332	3,734,769
Trade & Other Receivables	411,779	459,180	520,000
Prepayments	560	560	-
Inventories	1,822	1,822	3,000
	6,606,002	7,072,169	6,822,189

LESS: CURRENT LIABILITIES

Trade & Other Payables	388,594	92,535	223,203
Short Term Provisions	119,862	109,328	78,383
	508,456	201,863	301,586

NET CURRENT ASSETS

6,097,546	6,870,306	6,520,603
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ADJUSTMENTS

Less			
Cash - Reserves - Restricted	(4,081,777)	(4,666,332)	(3,734,769)
	(4,081,777)	(4,666,332)	(3,734,769)

NET CURRENT ASSET POSITION

2,015,769	2,203,974	2,785,834
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Fees & Charges Summary
Period Ending 31 January 2015

Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	Sep	Oct	Nov	Dec	Jan	YTD Actual	YTD Budget
CITY OF BUNBURY - DISPOSALS									
<u>Tonnage</u>									
Co-mingled Waste	726	676	806	1241	707	752	698	5605	
Rubble/Special Burial	10	4	3	1	9	3	11	41	
Clean Fill	55	0	0	0	0	0	0	55	
No Charge	59	0	0	2	17	0	429	506	
Total Tonnage	850	680	809	1244	732	755	1137	6208	
Total \$ before Rebate	34,761	32,785	39,603	61,467	34,573	37,109	34,398	274,697	275,814
<i>\$ per tonne co-mingled</i>	41.56	48.55	49.90	50.28	48.29	49.81	30.42		
<i>\$ per tonne average</i>	40.89	48.23	48.92	49.40	47.20	49.17	30.26	44.25	
SHIRE OF HARVEY - DISPOSALS									
<u>Tonnage</u>									
Co-mingled Waste	702	620	627	676	566	687	612	4489	
Rubble	40	73	0	21	17	9	11	173	
Clean Fill	51	14	0	85	12	20	32	214	
No Charge	0	0	0	1	1	0	0	2	
Total Tonnage	792	707	627	784	597	717	655	4878	
Total \$ before Rebate	33,378	29,897	30,303	34,110	27,959	33,021	31,293	219,960	228,515
<i>\$ per tonne co-mingled</i>	40.02	42.71	49.34	44.19	47.07	26.93	46.62		
<i>\$ per tonne average</i>	42.13	42.31	48.34	43.52	46.83	46.09	47.80	45.09	
SHIRE OF HARVEY - TIP PASSES									
Total Tonnage	213	387	299	286	329	278	274	2066	
Total \$	11,719	21,177	16,416	15,617	18,398	15,351	15,164	113,842	102,060
<i>\$ per tonne</i>	55.02	54.68	54.99	54.57	56.01	55.14	55.36	55.11	
GENERAL PUBLIC TONNAGE									
Total Tonnage	3201	4492	5974	7593	3847	6287	6474	37869	
Total \$	113,132	192,810	204,583	258,362	151,878	144,857	124,139	1,189,761	1,258,124
<i>\$ per tonne</i>	35.34	42.92	34.24	34.03	39.47	23.04	19.17	31.42	
BANKSIA ROAD									
Organic Waste Total Tonnage	1277	1249	1822	1510	1485	1210	1078	9631	
Total \$ before Rebate	22,498	23,173	44,011	29,624	30,265	24,423	21,625	195,619	228,284
<i>\$ per tonne co-mingled</i>	17.62	18.56	24.15	19.61	20.39	20.19	20.06	20.31	
COB Support Staff	14,681	13,649	14,337	-	37,432	17,358	282	97,739	83,531
Hookbin Hire	280	240	320	240	280	280	240	1,880	1,764
Waste Minimisation Income	16,615	7,775	6,752	7,885	(4,941)	7,050	6,389	47,524	57,379
Scrap Metal/Recycling	31,759	4,538	5,431	4,060	6,477	5,051	39,848	97,164	97,965
TOTAL FEES AND CHARGES	278,823	326,044	361,757	411,364	302,321	284,500	273,378	2,238,187	2,333,436

Aged Debtors Report
Period Ending 31 January 2015

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
43	TOTALS	780,677	645,946	124,383	5,664	4,684
	<i>Percentages</i>	<i>99.40%</i>	<i>82.74%</i>	<i>15.93%</i>	<i>0.73%</i>	<i>0.60%</i>