

Statement of Comprehensive Income
Period Ended August 2014

| Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ended August 2014 | Year to Date | | | Annual | Forecast |
|--|----------------|----------------|------------|------------------|------------------|
| | Actual | Budget | % | Budget | |
| | \$ | \$ | | Original | \$ |
| Operating Revenue | | | | | |
| Contributions | | | | | |
| Waste Education Contributions | 16,667 | 16,667 | 0 | 100,000 | 100,000 |
| | ----- | ----- | | ----- | ----- |
| | 16,667 | 16,667 | 0 | 100,000 | 100,000 |
| Fees and Charges | | | | | |
| Casual Tipping Fees | 305,942 | 359,608 | (15) ● | 2,157,646 | 2,157,646 |
| Sale Of Scrap Metal | 29,314 | 29,500 | (1) | 130,000 | 130,000 |
| Disposal - City Of Bunbury | 69,365 | 78,835 | (12) | 473,010 | 473,010 |
| Disposal - Shire Of Harvey | 63,275 | 65,316 | (3) | 391,893 | 391,893 |
| Shire Of Harvey Tip Passes | 32,896 | 29,172 | 13 | 175,032 | 175,032 |
| Recycle Shop Income | 5,773 | 4,083 | 41 | 24,500 | 24,500 |
| Mulch Sales | 1,211 | 1,667 | (27) | 10,000 | 10,000 |
| Cardboard/Plastic Recycling | 0 | 583 | 0 | 3,500 | 3,500 |
| Banksia Road Organics | 35,878 | 30,450 | 18 | 241,500 | 241,500 |
| Banksia Road Compost | 9,793 | 9,800 | (0) | 150,000 | 150,000 |
| CoB Support Staff | 28,330 | 23,875 | 19 | 143,249 | 143,249 |
| Hookbin Hire | 520 | 504 | 3 | 3,024 | 3,024 |
| Waste Minimisation Income | 24,390 | 16,400 | 49 | 98,400 | 98,400 |
| | ----- | ----- | | ----- | ----- |
| | 606,687 | 649,792 | (7) | 4,001,754 | 4,001,754 |
| Interest Earnings | | | | | |
| Cash | 5,244 | 7,610 | (31) | 61,322 | 61,322 |
| Reserves | 21,966 | 24,010 | (9) | 154,333 | 154,333 |
| | ----- | ----- | | ----- | ----- |
| | 27,210 | 31,620 | (14) | 215,655 | 215,655 |
| Other Revenue | | | | | |
| Fuel Tax Credits | 9,020 | 6,667 | 35 | 40,000 | 40,000 |
| Insurance Reimbursements | 0 | 0 | 0 | 0 | 0 |
| Misc Refunds & Reimbursements | 1,836 | 1,840 | (0) | 5,000 | 5,000 |
| Contributions to E-Waste Disposal | 0 | 0 | 0 | 0 | 0 |
| Landfill Levy Income | 76,544 | 102,500 | (25) ● | 615,000 | 615,000 |
| | ----- | ----- | | ----- | ----- |
| | 87,400 | 111,006 | (21) ● | 660,000 | 660,000 |
| Total Operating Revenue | | | | | |
| | ----- | ----- | | ----- | ----- |
| | 737,964 | 809,086 | (9) | 4,977,409 | 4,977,409 |
| Operating Expenditure | | | | | |
| Employee Costs | | | | | |
| Administration (Fringe Benefits Tax) | 0 | 0 | 0 | (1,000) | (1,000) |
| Waste Education Operations | (16,337) | (19,473) | 16 | (132,118) | (132,118) |
| Gatehouse | (23,580) | (28,195) | 16 | (155,248) | (155,248) |
| Site Cleanup (Litter & Weed Control) | (3,143) | (4,337) | 28 | (28,090) | (28,090) |
| Waste Transfer Station | (43,477) | (46,307) | 6 | (299,913) | (299,913) |
| Earthworks Operations | (23,553) | (29,562) | 20 | (191,458) | (191,458) |
| Recycling Operations | (1,759) | (4,542) | 61 | (29,420) | (29,420) |
| Organics Expenditure | (44,496) | (38,855) | (15) | (251,650) | (251,650) |
| | ----- | ----- | | ----- | ----- |
| | (156,345) | (171,272) | 9 | (1,088,896) | (1,088,896) |

Statement of Comprehensive Income
Period Ended August 2014

| Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ended August 2014 | Year to Date | | | Annual Budget | Forecast |
|--|------------------|------------------|-------------|--------------------|--------------------|
| | Actual | Budget | % | Original | |
| | \$ | \$ | | \$ | \$ |
| Operating Expenditure (Continued) | | | | | |
| Materials and Contracts | | | | | |
| Members of Council | 0 | 0 | 0 | (2,100) | (2,100) |
| CoB Accounting/Professional Fees | (27,151) | (27,151) | 0 | (162,907) | (162,907) |
| General Administration Other | (3,991) | (3,667) | (9) | (37,842) | (37,842) |
| Waste Education Operations | 0 | 0 | 0 | (14,050) | (14,050) |
| Technical Services | 0 | 0 | 0 | (30,000) | (30,000) |
| Site Cleanup Operations | (2,813) | (1,520) | (85) | (9,120) | (9,120) |
| Composting Operations | (20,064) | (20,299) | 1 | (173,941) | (173,941) |
| Recycling Operations (Cardboard and Other) | (6,241) | (5,852) | (7) | (72,929) | (72,929) |
| Waste Transfer Station | (8,316) | (8,437) | 1 | (87,835) | (87,835) |
| Earthworks Operations | (22,360) | (22,754) | 2 | (270,069) | (270,069) |
| Monitoring Bores | (7,558) | (7,600) | 1 | (32,000) | (32,000) |
| Site Rehabilitation | (27,748) | (27,750) | 0 | (1,089,969) | (1,089,969) |
| Greenwaste Recycling Operations | 0 | 0 | 0 | (15,470) | (15,470) |
| Electronic Waste Recycling | (1,514) | (1,000) | (51) | (9,500) | (9,500) |
| Other (Site Survey, General Maint'ce etc.) | (1,962) | (2,492) | 21 | (40,522) | (40,522) |
| | (129,718) | (128,521) | (1) | (2,048,254) | (2,048,254) |
| Utility Charges | (5,023) | (5,210) | 4 | (9,500) | (9,500) |
| Insurance | | | | | |
| Municipal Property Scheme | 0 | 0 | 0 | (2,648) | (2,648) |
| Councillors and Officers Liability | 0 | 0 | 0 | (1,239) | (1,239) |
| Statutory & Business Prac. Protection | 0 | 0 | 0 | (2,066) | (2,066) |
| Public Liability | 0 | 0 | 0 | (4,260) | (4,260) |
| Vehicle & Plant | 0 | 0 | 0 | (28,303) | (28,303) |
| Other (Fidelity Guarantee, Marine Transit) | 0 | 0 | 0 | (586) | (586) |
| | 0 | 0 | 0 | (39,102) | (39,102) |
| Depreciation | | | | | |
| Buildings | (3,058) | (3,058) | 0 | (18,351) | (18,351) |
| Vehicles, Plant and Equipment | (72,526) | (72,526) | 0 | (435,158) | (435,158) |
| Furniture and Equipment | (1,872) | (1,871) | 0 | (11,224) | (11,224) |
| Infrastructure | (7,342) | (7,342) | 0 | (44,051) | (44,051) |
| | (84,798) | (84,798) | 0 | (508,783) | (508,783) |
| Other Expenditure | | | | | |
| Landfill Levy | (70,420) | (94,300) | 25 | (565,800) | (565,800) |
| Landfill Licence | (2,000) | (2,000) | 0 | (9,744) | (9,744) |
| City Of Bunbury Tonnage Rebate | (14,672) | (18,100) | 19 | (108,600) | (108,600) |
| Harvey Shire Council Tonnage Rebate | (13,740) | (14,254) | 4 | (85,525) | (85,525) |
| Other | (1,721) | (2,650) | 35 | (19,942) | (19,942) |
| | (102,553) | (131,304) | 22 | (789,611) | (789,611) |
| Total Operating Expenditure | (478,437) | (521,105) | (8) | (4,484,146) | (4,484,146) |
| OPERATING SURPLUS or (DEFICIT) | 259,527 | 287,980 | (10) | 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 | 259,527 | 287,980 | (10) | 914,374 | 914,374 |

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

| Bunbury-Harvey Regional Council Statement of Financial Activity by Nature and Type Period Ending August 2014 | Year To Date | | | Annual Budget | |
|---|---------------------|---------------|----------|--------------------------------|-----------------|
| | Actual | Budget | % | Original | Forecast |
| | \$ | \$ | | \$ | \$ |
| <u>Operating</u> | | | | | |
| Revenues by Nature and Type | | | | | |
| Contributions | 16,667 | 16,667 | 0 | 100,000 | 100,000 |
| Fees and Charges | 606,687 | 649,792 | (7) | 4,001,754 | 4,001,754 |
| Interest Earnings | 27,210 | 31,620 | (14) | 215,655 | 215,655 |
| Other Revenue | 87,400 | 111,006 | (21) ● | 660,000 | 660,000 |
| | 737,964 | 809,086 | (9) | 4,977,409 | 4,977,409 |
| Expenses by Nature and Type | | | | | |
| Employee Costs | (156,345) | (171,272) | 9 | (1,088,896) | (1,088,896) |
| Materials and Contracts | (129,718) | (128,521) | (1) | (2,048,254) | (2,048,254) |
| Utility Charges | (5,023) | (5,210) | 4 | (9,500) | (9,500) |
| Other Expenditure | (102,553) | (131,304) | 22 ● | (789,611) | (789,611) |
| Insurance | 0 | 0 | 0 | (39,102) | (39,102) |
| Depreciation | (84,798) | (84,798) | (0) | (508,783) | (508,783) |
| | (478,437) | (521,105) | 8 | (4,484,146) | (4,484,146) |
| Net Operating Result | 259,527 | 287,980 | (10) | 493,263 | 493,263 |
| Capital Income | | | | | |
| Capital Grants, Subsidies and Contributions | 0 | 0 | 0 | 470,000 | 470,000 |
| (Profit) on Sale of Vehicles | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 470,000 | 470,000 |
| Capital Expenditure | | | | | |
| Buildings | 0 | 0 | 0 | 0 | 0 |
| Vehicles, Plant and Equipment | 0 | 0 | 0 | (455,000) | (455,000) |
| Furniture and Equipment | 0 | 0 | 0 | (1,400) | (1,400) |
| Infrastructure | 0 | 0 | 0 | (25,000) | (25,000) |
| | 0 | 0 | 0 | (481,400) | (481,400) |
| Banksia Road Site | 0 | 0 | 0 | (632,687) | (632,687) |
| | 0 | 0 | 0 | (1,114,087) | (1,114,087) |
| <u>Adjustments for Non-Cash Expenditure / (Revenue)</u> | | | | | |
| Depreciation on Assets | 84,798 | 84,798 | (0) | 508,783 | 508,783 |
| | 84,798 | 84,798 | (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 between Current and Non Current | 0 | 0 | 0 | 30,854 | 30,854 |
| | 0 | 0 | 0 | 1,744,023 | 1,744,023 |
| Expenditure | | | | | |
| Transfers to Reserves | (12,282) | (12,282) | 0 | (1,252,734) | (1,252,734) |
| | (12,282) | (12,282) | 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 | 2,347,811 | 2,297,083 | | 2,785,834 | 2,785,834 |
| Control = 0 | 0 | 0 | | 0 | 0 |

Capital Works Expenditure Summary

Period Ending August 2014

| Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending August 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 | 0 | 0 | 25,000 | 25,000 |
| | 0 | 0 | 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 | - | - | 1,114,087 | 1,114,087 |

Balance Sheet
Period Ending August 2014

| Bunbury-Harvey Regional Council | Year to | Annual | Forecast |
|--|------------------|-------------------|-------------------|
| Balance Sheet | Date | Budget | |
| Period Ending August 2014 | Actual | Original | |
| | \$ | \$ | \$ |
| Current Assets | | | |
| Cash And Cash Equivalents | 6,206,562 | 6,299,189 | 6,299,189 |
| Trade And Other Receivables | 529,883 | 520,000 | 520,000 |
| Prepayments | 560 | 0 | 0 |
| Inventories | 1,822 | 3,000 | 3,000 |
| | 6,738,828 | 6,822,189 | 6,822,189 |
| Non Current Assets | | | |
| Property, Plant And Equipment | 2,222,903 | 2,627,488 | 2,627,488 |
| Infrastructure | 645,480 | 948,627 | 948,627 |
| | 2,868,383 | 3,576,115 | 3,576,115 |
| Current Liabilities | | | |
| Trade And Other Payables | 187,222 | 223,203 | 223,203 |
| Provisions | 109,736 | 78,383 | 78,383 |
| | 296,958 | 301,586 | 301,586 |
| Non Current Liabilities | | | |
| Long Service Leave Provision | 15,692 | 46,545 | 46,545 |
| | 15,692 | 46,545 | 46,545 |
| Equity | | | |
| Accumulated Surplus | 5,012,536 | 6,129,101 | 6,129,101 |
| Reserves | 4,094,059 | 3,734,769 | 3,734,769 |
| Revaluation Surplus | 187,966 | 186,303 | 186,303 |
| | 9,294,561 | 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 | 737,258 | 904,455 | 904,455 |
| Infrastructure | 215,969 | 358,969 | 358,969 |
| | 953,227 | 1,263,424 | 1,263,424 |

Statement of Net Current Assets

Period Ending August 2014

| Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending August 2014 | 01-July-2014 Opening \$ | Actual \$ | Forecast \$ |
|---|-------------------------------|--------------|----------------|
|---|-------------------------------|--------------|----------------|

Composition of Estimated Net Current Asset Position

CURRENT ASSETS

| | | | |
|-----------------------------|-----------|-----------|-----------|
| Cash - Unrestricted | 2,110,064 | 2,112,503 | 2,112,503 |
| Cash - Restricted | 4,081,777 | 4,094,059 | 4,094,059 |
| Trade and Other Receivables | 411,778 | 529,883 | 529,883 |
| Prepayments | 560 | 560 | 560 |
| Inventories | 1,822 | 1,822 | 1,822 |
| | 6,606,001 | 6,738,828 | 6,738,828 |

LESS: CURRENT LIABILITIES

| | | | |
|--------------------------|---------|---------|---------|
| Trade and Other Payables | 388,594 | 187,222 | 187,222 |
| Short Term Provisions | 119,861 | 109,736 | 109,736 |
| | 508,455 | 296,958 | 296,958 |

| | | | |
|---------------------------|-----------|-----------|-----------|
| NET CURRENT ASSETS | 6,097,546 | 6,441,870 | 6,441,870 |
|---------------------------|-----------|-----------|-----------|

ADJUSTMENTS**Less**

| | | | |
|------------------------------------|-------------|-------------|-------------|
| Less: Cash - Reserves - Restricted | (4,081,777) | (4,094,059) | (4,094,059) |
| | (4,081,777) | (4,094,059) | (4,094,059) |

| | | | |
|-----------------------------------|-----------|-----------|-----------|
| NET CURRENT ASSET POSITION | 2,015,769 | 2,347,811 | 2,347,811 |
|-----------------------------------|-----------|-----------|-----------|

BUNBURY - HARVEY REGIONAL COUNCIL
Fees and Charges Summary
Period Ended August 2014

| | Jul | Aug | Actual YTD Totals | Budget YTD Totals |
|-----------------------------------|-------------------|-------------------|-------------------------|-------------------------|
| City of Bunbury Disposals | | | | |
| Tonnage: | | | | |
| Co-mingled waste | 726 | 646 | 1,372 | |
| Rubble/Special Burial | 10 | 4 | 14 | |
| Clean Fill | 55 | | | |
| No Charge | 59 | | 59 | |
| Total Tonnage | 850 | 650 | 1,500 | |
| (Gross \$ before Rebate) | \$ 34,761 | \$ 34,604 | \$ 69,365 | 78,835 |
| \$ per tonne co-mingled | \$ 42.70 | \$ 44.62 | | |
| \$ per tonne average | \$ 40.89 | \$ 53.24 | \$ 46.24 | |
| Shire of Harvey Tip Passes | | | | |
| Tonnage | 213 | 387 | 600 | |
| \$ | \$ 11,719 | \$ 21,177 | \$ 32,896 | \$ 29,172 |
| \$ per tonne | \$ 55.02 | \$ 54.68 | \$ 54.80 | |
| Shire of Harvey Disposals | | | | |
| Tonnage: | | | | |
| Co-mingled waste | 573 | 620 | 1,192 | |
| Rubble | 34 | 73 | 107 | |
| No Charge | | 14 | | |
| Total Tonnage | 607 | 707 | 1,313 | |
| (Gross \$ before Rebate) | \$ 33,378 | \$ 29,897 | \$ 63,275 | \$ 65,316 |
| \$ / tonne co-mingled waste | | | | |
| \$ per tonne average | \$ 55.03 | \$ 42.31 | \$ 48.18 | |
| General Public Tonnage | | | | |
| Tonnage | 3,387 | 4,522 | 7,909 | |
| \$ | \$ 113,132 | \$ 192,810 | \$ 305,942 | \$ 359,608 |
| \$ per tonne | \$ 33.40 | \$ 42.64 | \$ 38.68 | |
| Banksia Road | | | | |
| Organic Waste Total Tonnage | 1,162 | 1,249 | 2,411 | |
| (Gross \$ before Rebate) | \$ 22,498 | \$ 23,173 | \$ 45,671 | \$ 40,250 |
| \$ / tonne co-mingled waste | \$ 19.37 | \$ 18.56 | | |
| CoB Support Staff | \$ 14,681 | \$ 13,649 | \$ 28,330 | \$ 23,875 |
| Hookbin Hire | \$ 280 | \$ 240 | \$ 520 | \$ 504 |
| Waste Minisation Income | \$ 16,615 | \$ 7,775 | \$ 24,390 | \$ 16,400 |
| Scrap Metal/Recycling | \$ 31,760 | \$ 4,538 | \$ 36,298 | \$ 35,833 |
| Total Fees and Charges | \$ 278,824 | \$ 327,863 | \$ 606,687 | \$ 649,792 |

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

| No. of Clients | | Balance | Current | 30+ | 60+ | 90+ |
|-----------------------|--------------------|----------------|----------------|----------------|-------------|--------------|
| | | \$ | \$ | \$ | \$ | \$ |
| 50 | TOTALS | 487,496 | 365,889 | 113,647 | 110 | 7,850 |
| | Percentages | 100.0% | 75.1% | 23.3% | 0.0% | 1.6% |